

SCOTTISH STATUTORY INSTRUMENTS

2021 No. 249

The Council Tax Reduction (Scotland) Regulations 2021

PART 1

General

CHAPTER 1

General

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Regulations 2021 and come into force on 1 April 2022.

Commencement Information

I1 [Reg. 1](#) in force at 1.4.2022, see [reg. 1](#)

CHAPTER 2

Application

Years to which these Regulations apply

2. Subject to regulation 97 (transitional provision) and regulation 101 (savings provision), the financial year commencing 1 April 2022 and each subsequent financial year are prescribed as the years for which these Regulations apply.

Commencement Information

I2 [Reg. 2](#) in force at 1.4.2022, see [reg. 1](#)

Application

3.—(1) These Regulations apply to a person who—

(a) has not attained pensionable age, or

[^{F1}(b) has attained pensionable age if that person, or any partner of that person—

(i) is a person on a qualifying income-related benefit, or

(ii) is a person who has an award of universal credit, except as provided for by paragraphs (2) and (3), or who has made a claim for universal credit which is yet to be determined.]

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(2) These Regulations do not apply to a person who is in receipt of an award of universal credit, or who has a partner who is in receipt of an award of universal credit, if the person with that award has (or, in the case of a joint award, both persons have) attained pensionable age and—

(a) the award of universal credit is continuing pending a superseding decision taking effect at the end of a universal credit assessment period, as provided for by paragraph 26 of schedule 1 (effective dates for superseding decisions made on the ground of a change in circumstances) of the Universal Credit, Personal Independence Payment, Jobseekers Allowance and Employment and Support Allowance (Decisions and Appeals) Regulations 2013(1), or

(b) the person awarded universal credit was not entitled to that award.

(3) These Regulations do not apply to a couple, only one of whom has reached pensionable age, if that person is in receipt of an award of state pension credit and their entitlement to state pension credit is not precluded by an award of universal credit by virtue of regulation 5(2)(b)(iv) of the Universal Credit (Transitional Provisions) Regulations 2014 (entitlement to continuing award of state pension credit during a first assessment period for universal credit where the person is a new claimant partner)(2).

(4) Other than as provided for by paragraph (1)(b), these Regulations do not apply in relation to a person whose partner has attained pensionable age.

Textual Amendments

F1 [Reg. 3\(1\)\(b\)](#) substituted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, [3](#)

Commencement Information

I3 [Reg. 3](#) in force at 1.4.2022, see [reg. 1](#)

CHAPTER 3

Interpretation

Interpretation

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

“the 1973 Act” means the Employment and Training Act 1973(3),

“the 1992 Act” means the Social Security Contributions and Benefits Act 1992(4),

“the 2007 Act” means the Welfare Reform Act 2007(5),

“the 2012 Act” means the Welfare Reform Act 2012(6),

“the 2018 Act” means the Social Security (Scotland) Act 2018(7),

“the 2012 Regulations” means the Council Tax Reduction (Scotland) Regulations 2012(8),

(1) [S.I. 2013/381](#). Paragraph 26 of schedule 1 was substituted by [S.I. 2020/655](#).

(2) [S.I. 2014/1230](#). Sub-paragraph (b) was amended and head (iv) was inserted by [S.I. 2020/655](#). There is another amendment to regulation 5 that is not relevant to these Regulations.

(3) 1973 c.50.

(4) 1992 c.4.

(5) 2007 c.5.

(6) 2012 c.5.

(7) 2018 asp 9.

(8) [S.S.I. 2012/303](#), which were amended by [S.S.I. 2013/48](#), [S.S.I. 2013/142](#), [S.S.I. 2013/218](#), [S.S.I. 2013/287](#), [S.S.I. 2014/35](#), [S.S.I. 2014/90](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#), [S.S.I. 2016/253](#), [S.S.I. 2017/41](#), [S.S.I. 2017/326](#), [S.S.I. 2018/69](#), [S.S.I. 2018/211](#), [S.S.I. 2018/295](#), [S.S.I. 2019/29](#), [S.S.I. 2019/133](#), [S.S.I. 2019/325](#), [S.S.I. 2020/25](#), [S.S.I. 2020/64](#), [S.S.I. 2020/108](#),

“the 2013 Regulations” means the Universal Credit Regulations 2013⁽⁹⁾,

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

“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⁽¹⁰⁾,

[^{F2}“adult disability payment” means—

- (a) disability assistance for adults given in accordance with the Disability Assistance for Working Age People (Scotland) Regulations 2022, and
- (b) where short-term assistance is being given under Part 1 of schedule 2 (short-term assistance) of those Regulations, the “earlier determination” referred to in paragraph 1(1) (a) of that schedule is to be deemed to continue in payment for the purposes of these Regulations,]

“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 79,

“armed forces independence payment” means armed forces independence payment under the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011⁽¹¹⁾,

“assessment period” has the meaning given by regulation 44,

“attendance allowance” means—

- (a) an attendance allowance under Part 3 of the 1992 Act⁽¹²⁾,
- (b) an increase of disablement pension under section 104 or 105 of the 1992 Act,
- (c) a payment by virtue of article 14, 15, 16, 43 or 44 of the Personal Injuries (Civilians) Scheme 1983⁽¹³⁾ or any analogous payment, or
- (d) any payment based on need for attendance which is paid as part of a war disablement pension,

[^{F3}“award of universal credit” includes a universal credit award with a value of zero,]

“the benefit Acts” means the 1992 Act, the Armed Forces (Pensions and Compensation) Act 2004⁽¹⁴⁾ insofar as it relates to armed forces independence payment, Part 4 (personal independence payment) of the 2012 Act⁽¹⁵⁾, the Jobseekers Act, the 2007 Act and the Pensions Act 2014⁽¹⁶⁾,

[^{F4}“blind” means—

S.S.I. 2020/413, S.S.I. 2021/12, S.S.I. 2021/51, S.S.I. 2021/73, S.S.I. 2021/122, S.S.I. 2021/137 and S.I. 2014/3255, S.I. 2015/971, S.I. 2015/1985 and S.I. 2020/354.

(9) S.I. 2013/376.

(10) 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 of the Work and Families Act 2006 (c.18), regulation 145 of the Social Services and Well-being (Wales) Act 2014 (Consequential Amendments) Regulations 2016/413 (W. 131), sections 118 and 121 of the Children and Families Act 2014 (c.6) and S.I. 2018/1413.

(11) S.I. 2011/517.

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

(13) S.I. 1983/686, which was relevantly amended by S.I. 1984/1675 and 2001/420.

(14) 2004 c.32.

(15) Part 4 was relevantly amended by S.I. 2018/1084.

(16) 2014 c.19.

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- (a) in relation to a child, certified as severely sight impaired by the child’s ophthalmologist, orthoptist, optometrist or visual impairment paediatrician,
- (b) in relation to a person 16 years of age or over, certified as severely sight impaired or blind by a consultant ophthalmologist],

[^{F5}“carer support payment” means carer’s assistance payable under the Carer’s Assistance (Carer Support Payment) (Scotland) Regulations 2023,]

“carer’s allowance” means an allowance under section 70 of the 1992 Act(17),

“child” means a person under the age of 16 and where section 145A of the 1992 Act (entitlement to child benefit after death of a child or qualifying young person)(18) or regulation 37 of the 2013 Regulations (run-on after a death)(19) applies, then during (and only during) the period prescribed under subsection (1) of that section or the periods set out in that regulation—

- (a) references in these Regulations to a child include the child in respect of whom there is entitlement under that section or regulation, and
- (b) for the purposes of these Regulations the circumstances pertaining to the child at the date of their death are deemed to continue,

“child benefit” means child benefit under section 141 of the 1992 Act(20),

“child disability payment” means—

- (a) disability assistance for children and young people given in accordance with the Disability Assistance for Children and Young People (Scotland) Regulations 2021 (and references to the care component of that payment are to be construed in accordance with regulation 2 of those Regulations)(21), and
- (b) where short-term assistance is being given under Part 1 of the schedule of those Regulations (short-term assistance) the “earlier determination” referred to in paragraph 1(1)(a) of that schedule is deemed to continue in payment for the purposes of these Regulations,

“child tax credit” means a child tax credit under section 8 of the Tax Credits Act 2002(22),

“civil partnership” means a civil partnership which exists under or by virtue of the Civil Partnership Act 2004(23), 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 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 2007 Act(24),

(17) Section 70 was amended by S.I. 1994/2556, S.I. 2002/1457, S.I. 2011/2426, S.I. 2013/388, S.I. 2013/796 and S.I. 2015/1754.

(18) Section 145A was inserted by section 55 of the Tax Credits Act 2002 (c.21) and amended by paragraph 48 of schedule 24 of the Civil Partnership Act 2004 (c.33), paragraph 12 of schedule 1 of the Child Benefit Act 2005 (c.6) and S.I. 2019/1458.

(19) Regulation 37 was amended by S.I. 2014/597.

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

(21) S.S.I. 2021/174.

(22) 2002 c.21. Section 8 was repealed by paragraph 1 of schedule 14 of the 2012 Act, subject to savings provisions in article 3 of S.I. 2019/167.

(23) 2004 c.33.

(24) Part 1 was relevantly amended by section 52 of the 2012 Act.

“council tax reduction” means a reduction in liability for council tax calculated in accordance with these Regulations and includes, where appropriate, a reduction awarded under earlier Regulations making analogous provision,

“course of study” means any course of study, whether or not a grant is made for attending or undertaking it, and includes a sandwich course within the meaning prescribed in regulation 4(2) of the Education (Student Loans) (Scotland) Regulations 2007⁽²⁵⁾, regulation 2(10) of the Education (Student Support) Regulations 2011⁽²⁶⁾ or regulation 2(10) of the Education (Student Support) (No. 2) Regulations (Northern Ireland) 2009⁽²⁷⁾, as the case may be,

“date of application” means the date on which the application is made, or treated as made, for the purposes of regulations 9(9) (occupation of a dwelling as a home), 24 (applications: universal credit claimants), 25 (telephone applications) and 26 (date on which an application is made),

“disability living allowance” means a disability living allowance under section 71 of the 1992 Act⁽²⁸⁾,

“discount” means discount under section 79 of the Act (discount of the amount of council tax payable)⁽²⁹⁾,

“earned income” has the meaning given by regulation 45 (meaning of “earned income”),

“earnings” has the meaning given by regulations 49 (employed earnings (applicants with an award of universal credit)), 50 (employed earnings (applicants with no award of universal credit)) or, as the case may be, regulation 51 (self-employed earnings),

“educational establishment” has the meaning given by section 135(1) of the Education (Scotland) Act 1980⁽³⁰⁾,

“employed earner” means a person who has employed earnings,

“employed earnings” has the meaning given by regulations 49 (employed earnings (applicants with an award of universal credit)) and 50 (employed earnings (applicants with no award of universal credit)),

“employment and support allowance” means employment and support allowance under Part 1 of the 2007 Act⁽³¹⁾^{F6}...,

“Employment and Support Allowance Regulations” means the Employment and Support Allowance Regulations 2008⁽³²⁾,

“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⁽³³⁾,

“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 80 (extended council tax reduction),

(25) [S.S.I. 2007/154](#).

(26) [S.I. 2011/1986](#).

(27) [S.I. 2009/373](#), which was relevantly amended by [S.I. 2010/383](#).

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

(29) Section 79 was amended by [S.S.I. 2005/51](#).

(30) 1980 c.44. Section 135 was relevantly amended by section 82(2) of, and schedule 11 of the Self-Governing Schools etc. (Scotland) Act 1989 (c.3) and paragraph 7(7) of schedule 9 and schedule 10 of the Further and Higher Education (Scotland) Act 1992 (c.37).

(31) Part 1 was relevantly amended by sections 50, 52 and 53 of the 2012 Act.

(32) [S.I. 2008/794](#).

(33) [S.I. 2010/1907](#).

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“extended council tax reduction (qualifying contributory benefits)” means an extension of a period of entitlement to council tax reduction under regulation 85 (extended council tax reduction (qualifying contributory benefits)),

“family” means—

- (a) a couple,
- (b) a couple and a child or young person who is a member of the same household and for whom one or both of the members of the couple is responsible, or
- (c) subject to regulation 37 (circumstances in which income and capital of a non-dependant is to be treated as applicant’s), a person who is not a member of a couple and a child or young person who is a member of the same household for whom the person is responsible,

“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,

[^{F7}the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;]

“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 Secretary of State 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 Secretary of State 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 Secretary of State, 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⁽³⁴⁾,

[^{F8}“Grenfell Tower payment” means a payment made for the purpose of providing compensation or support in respect of the fire on 14 June 2017 at Grenfell Tower,]

⁽³⁴⁾ See paragraph (2) to (4).

“higher education” means higher education within the meaning of Part 2 of the Further and Higher Education (Scotland) Act 1992(35),

[^{F9}“the Horizon System” means any version of the computer system used by the Post Office known as Horizon, Horizon Legacy, Horizon Online or HNG-X,]

“housing association” means a housing association as defined in section 1(1) of the Housing Associations Act 1985(36) or section 338(1) of the Housing (Scotland) Act 1987(37),

“housing benefit” means housing benefit under section 130 of the 1992 Act(38),

“ILF Scotland” means the company limited by guarantee under the name ILF Scotland, registered under number SC 500075,

“incapacity benefit” means incapacity benefit under section 30A, 40 or 41 of the 1992 Act(39),

“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(40) (as it applies apart from the amendments made by Part 1 of schedule 14 of the 2012 Act that remove references to an income-based jobseeker’s allowance),

“income-related employment and support allowance” means an income-related allowance under Part 1 of the 2007 Act(41),

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

“Income Support Regulations” means the Income Support (General) Regulations 1987(42),

“ITEPA” means the Income Tax (Earnings and Pensions) Act 2003(43),

“Jobseekers Act” means the Jobseekers Act 1995(44),

“jobseeker’s allowance” means an allowance under the Jobseekers Act as amended by Part 1 of schedule 14 of the 2012 Act (removing references to an income-based allowance),

“Jobseeker’s Allowance Regulations” means the Jobseeker’s Allowance Regulations 1996(45),

“limited capability for work” has the meaning given in section 1(4) of the 2007 Act,

“limited capability for work-related activity” has the meaning given in section 2(5) of the 2007 Act,

“local authority” means—

- (a) in relation to England, a county council, a district council, a parish council, a London borough council, the Common Council of the City of London or the Council of the Isles of Scilly,

(35) 1992 c.37. See section 38 of that Act, which was amended by paragraph 9 of schedule 5 of the Education (Scotland) Act 1996 (c.48).

(36) 1985 c.69. Section 1(1) was amended by sections 1 and 3 of, and paragraph 6 of schedule 2 of, the Housing (Scotland) Act 1988 (c.43), paragraph 11 of schedule 10 of the Housing (Scotland) Act 2001 (asp 10), paragraph 36 of schedule 4 of the Co-operative and Community Benefit Societies Act 2014 (c.14) and S.I. 1996/2325.

(37) 1987 c.26. There are amendments to section 338 which are not relevant to these Regulations.

(38) 1992 c.4.

(39) 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 of the Civil Partnership Act 2004 (c.33). Section 40 was substituted by paragraph 8 of schedule 1 of the 1994 Act. Section 41 was substituted by paragraph 9 of schedule 1 of the 1994 Act and amended by paragraph 21 of schedule 4 of the Pensions Act 1995 (c.26).

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

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

(42) S.I. 1987/1967.

(43) 2003 c.1.

(44) 1995 c.18.

(45) S.I. 1996/207.

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- (b) in relation to Wales, a county council, a county borough council or a community council,
- (c) in relation to Scotland, a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994⁽⁴⁶⁾,

“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,

“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⁽⁴⁷⁾,

“medically approved” means certified by a medical practitioner,

“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,

“new dwelling” means, for the purposes of the definition of “second authority” and regulations 83 (extended council tax reduction: movers) and 88 (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 8,

“paid work” means work done for payment or in expectation of payment and does not include being engaged by a charitable or voluntary organisation, or as a volunteer, in circumstances in which the payment received by or due to be paid to the person is in respect of expenses,

“parental bereavement leave” means leave under section 80EA of the Employment Rights Act 1996⁽⁴⁸⁾,

“partner”, except in regulation 76, where a person is a member of a couple, means the other member of that couple,

“paternity leave” means a period of absence from work on paternity leave by virtue of section 80A or 80B of the Employment Rights Act 1996⁽⁴⁹⁾,

“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,

“pensionable age” is to be determined in accordance with the rules in paragraph 1 of schedule 4 of the Pensions Act 1995⁽⁵⁰⁾,

“personal independence payment” has the meaning given by Part 4 of the 2012 Act,

“personal pension scheme” means—

⁽⁴⁶⁾ 1994 c.39.

⁽⁴⁷⁾ 1996 c.18. Part 8 was substituted by Part 1 of schedule 4 of the Employment Relations Act 1999 (c.26) and relevantly amended by S.I. 2002/2866, paragraphs 31, 32 and 33 of schedule 1 of the Work and Families Act 2006 (c.18), sections 117, 118, 121 and 122 of the Children and Families Act 2014, S.I. 2016/413 and S.I. 2018/1413.

⁽⁴⁸⁾ 1996 c.18. Section 80EA is inserted by paragraph 2 of the schedule of the Parental Bereavement Leave and Pay Act 2018 (c.24).

⁽⁴⁹⁾ Sections 80A and 80B were inserted by sections 1 and 3 of the Employment Act 2002 (c.22) and amended, respectively, by paragraphs 35 and 36 of schedule 1 of the Work and Families Act 2006 (c.18), sections 118, 121, 128 and paragraphs 32 and 33 of schedule 7 of the Children and Families Act 2014 and S.I. 2016/413.

⁽⁵⁰⁾ 1995 c.26. Paragraph 1 was amended by paragraph 39 of schedule 2 of the State Pension Credit Act 2002 (c.16), paragraph 13 of schedule 3 of the 2007 Act, paragraph 4 of schedule 3 of the Pensions Act 2007 (c.22), section 1 of the Pensions Act 2011 (c.19), and section 26 and paragraph 30 of schedule 12 of the Pensions Act 2014 (c.19).

- (a) a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993⁽⁵¹⁾,
- (b) an annuity contract or trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988⁽⁵²⁾ or a substituted contract within the meaning of section 622(3) of that Act⁽⁵³⁾ which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of schedule 36 of the Finance Act 2004⁽⁵⁴⁾, or
- (c) a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988⁽⁵⁵⁾ which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of schedule 36 of the Finance Act 2004,

[^{F10}“the Post Office” means Post Office Limited (registered number 02154540),

“Post Office compensation payment” means a payment made by the Post Office or the Secretary of State for the purpose of providing compensation or support which is—

- (a) in connection with the failings of the Horizon system, or
- (b) otherwise payable following the judgement in *Bates and Others v Post Office Ltd* ((No. 3) “Common Issues”),]

“qualifying contributory benefit” means—

- (a) severe disablement allowance under section 68 of the 1992 Act⁽⁵⁶⁾,
- (b) incapacity benefit, or
- (c) contributory employment and support allowance,

“qualifying income-related benefit” means—

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

“qualifying income-related benefit claimant” means an applicant who is, or who has a partner who is, on one or more qualifying income-related benefits and is not on universal credit,

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

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

“relevant childcare charges” has the meaning given by regulation 77(6) (treatment of childcare charges) or, as the case may be, regulation 78(2) and (3) (treatment of childcare charges (applicants with an award of universal credit)),

“relevant information” has the meaning given by section 131(12) of the 2012 Act,

“remunerative work” has the meaning given by regulation 10 (remunerative work),

“residential accommodation” means accommodation which is provided in—

- (a) a care home, which in Scotland means a care home service within the meaning given by paragraph 2 of schedule 12 of the Public Services Reform (Scotland) Act 2010⁽⁵⁷⁾

(51) 1993 c.48. Section 1 was amended by section 239 of the Pensions Act 2004 (c.35), paragraph 1 of schedule 27 of the Finance Act 2007 (c.11), S.I. 2007/3014 and S.I. 2019/192.

(52) 1988 c.1. Sections 620 and 621 were repealed by Part 3 of schedule 42 of the Finance Act 2004 (c.12) subject to transitional and savings provisions in schedule 36 of the Finance Act 2004.

(53) Section 622 was repealed by Part 3 of schedule 42 of the Finance Act 2004 (c.12) subject to transitional and savings provisions in schedule 36 of the Finance Act 2004.

(54) 2004 c.12.

(55) Chapter 4 was repealed by Part 3 of schedule 42 of the Finance Act 2004 (c.12) subject to transitional and savings provisions in schedule 36 of the Finance Act 2004.

(56) Section 68 was repealed by Part 4 of schedule 13 of the Welfare Reform and Pensions Act 1999 (c.30) subject to savings provisions in regulation 4 of S.I. 2000/2958.

(57) 2010 asp 8.

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and in England and Wales has the meaning given by section 3 of the Care Standards Act 2000**(58)**,

- (b) an independent hospital, which—
 - (i) 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**(59)**,
 - (ii) in England, means a hospital as defined by section 275 of the National Health Service Act 2006**(60)** that is not a health service hospital as defined by that section, and
 - (iii) in Wales, has the meaning assigned to it by section 2 of the Care Standards Act 2000**(61)**,
- (c) an establishment run by the Abbeyfield Society or a body, whether corporate or unincorporated, which is affiliated to that Society, 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,

“second adult” has the meaning given to it in schedule 2 (amount of second adult rebate) and “second adult rebate” means the amount calculated in accordance with regulation 91 (second adult rebate) and schedule 2,

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

“self-employed earner” means a person who has self-employed earnings,

“self-employed earnings” has the meaning given by regulation 51 (self-employed earnings),

“shared parental leave” means leave by virtue of section 75E or 75G of the Employment Rights Act 1996**(62)**,

“state pension credit” means state pension credit under the State Pension Credit Act 2002**(63)**,

“statutory adoption pay” means statutory adoption pay under section 171ZL of the 1992 Act**(64)**,

“statutory maternity pay” means statutory maternity pay under section 164 of the 1992 Act**(65)**,

“statutory parental bereavement pay” means statutory parental bereavement pay under section 171ZZ6 of the 1992 Act**(66)**,

“statutory paternity pay” means statutory paternity pay payable under Part 12ZA of the 1992 Act**(67)**,

(58) 2000 c.14. Section 3 was amended by paragraph 4 of schedule 5 of the Health and Social Care Act 2008 (c.14) and paragraph 3 of schedule 3 of the Regulation and Inspection of Social Care (Wales) Act 2016.

(59) 1978 c.29. Section 10F was inserted by section 108 of the Public Services Reform (Scotland) Act 2010 (asp 8).

(60) 2006 c.41.

(61) 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 of the National Health Service (Consequential Provisions) Act 2006 (c.43), paragraph 3 of schedule 5 of the Health and Social Care Act 2008 (c.14) and S.I. 2002/325.

(62) Section 75G was amended by section 117 of the Children and Families Act 2014 and S.I. 2016/413.

(63) 2002 c.16.

(64) Section 171ZL was inserted by section 4 of the Employment Act 2002 (c.22) and amended by section 121 Children and Families Act 2014, S.I. 2006/2012, S.I. 2011/1740, S.I. 2016/413 and S.I. 2019/1514.

(65) Section 164 was amended by paragraph 12 of schedule 1 of 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 of the Employment Act 2002 (c.22).

(66) Section 171ZZ6 was inserted by paragraph 5 of the schedule of the Parental Bereavement Leave and Pay Act 2018.

(67) Part 12ZA was inserted by section 2 of the Employment Act 2002 and amended by paragraph 183 of schedule 6 of the Income Tax (Earnings and Pensions) Act 2003 (c.1), sections 6 to 10 of, and paragraphs 10 to 20 of schedule 1 of, the Work and Families Act 2006 (c.18), paragraph 149 of schedule 1 of the National Health Service (Consequential Provisions) Act 2006 (c.43), section 63 of the 2012 Act, paragraph 61 of schedule 14 of the Health and Social Care Act 2012 (c.7), sections 123,

“statutory shared parental pay” means statutory shared parental pay under section 171ZU or 171ZV of the 1992 Act(68),

“statutory sick pay” means statutory sick pay under section 151 of the 1992 Act(69),

“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, within the meaning of regulation 17A of the Jobseeker’s Allowance Regulations(70),

“student income” is a type of unearned income, and has the meaning given by regulation 59,

“student loan” means a loan towards a student’s maintenance pursuant to section 73 of the Education (Scotland) Act 1980(71), any Regulations made under section 22 of the Teaching and Higher Education Act 1998(72) or article 3 of the Education (Student Support) (Northern Ireland) Order 1998(73) and includes a young student’s bursary paid under regulation 4(1)(c) of the Students’ Allowances (Scotland) Regulations 2007(74),

“the Thalidomide Trust” means the registered charity of that name (number 266220) established for the purpose of giving relief and assistance to disabled persons whose disabilities were caused by the fact that their mother had taken a preparation containing the drug known as Thalidomide during pregnancy,

“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, or the Welsh Ministers,
- (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, 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

125 and paragraphs 10, 11, 13, 16, 17, 18, 19, 20 and 21 of schedule 7 of the Children and Families Act 2014, S.I. 2006/1031 and S.I. 2016/413.

(68) Sections 171ZU and 171ZV were inserted by section 119(1) of the Children and Families Act 2014 and amended by S.I. 2016/413.

(69) Section 151 was amended by paragraph 34 of schedule 1 of the Social Security (Incapacity for Work) Act 1994 (c.18), paragraph 9 of schedule 1 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2) and section 41(1) of the Coronavirus Act 2020 (c.7).

(70) Regulation 17A was inserted by S.I. 1998/1274 and amended by S.I. 1999/3083, S.I. 2008/1826 and S.I. 2012/2568.

(71) 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).

(72) 1998 c.30. Section 22 was amended by section 146(2) of, and schedule 11 of the Learning and Skills Act 2000 (c.21), paragraph 236 of schedule 6 of 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 of, the Higher Education Act 2004 (c.8), section 257 of the Apprenticeships, Skills, Children and Learning Act 2009 (c.22), section 76 of the Education Act 2011 (c.21), section 88 of the Higher Education and Research Act 2017 (c.29) and S.I. 2013/1881.

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

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

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Development Scotland, Scottish Enterprise, Highlands and Islands Enterprise, a government department or the Secretary of State,

“unearned income” has the meaning given by regulation 57 (meaning of “unearned income”),

“universal credit” has the meaning given by section 1 of the 2012 Act,

[^{F11}“vaccine damage payment” means a payment made under the Vaccine Damage Payments Act 1979,]

“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 ITEPA⁽⁷⁵⁾,

“welfare fund” means any fund maintained by a local authority in terms of section 1 of the Welfare Funds (Scotland) Act 2015⁽⁷⁶⁾,

“working tax credit” means a working tax credit under section 10 of the Tax Credits Act 2002⁽⁷⁷⁾,

“Working Tax Credit Regulations” means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002⁽⁷⁸⁾, and

“young person” has the meaning given in regulation 6.

(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.

⁽⁷⁵⁾ Section 639(2) was inserted by section 19 of the Finance Act 2005 (c.7).

⁽⁷⁶⁾ 2015 asp 5.

⁽⁷⁷⁾ 2002 c.21.

⁽⁷⁸⁾ S.I. 2002/2005.

(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) which is a waiting day for the purposes of paragraph 4 of schedule 1 of the Jobseeker's Act and which falls immediately before a day in respect of which an income-based jobseeker's allowance is payable to the person, or
- (b) 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 (loss of benefit provisions)(79).

(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 2007 Act (disqualification)(80), or
- (b) which is a waiting day for the purposes of paragraph 2 of schedule 2 of 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, if it is a half penny or more, is 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 (small amounts of state pension credit)(81).

Textual Amendments

- F2** Words in reg. 4(1) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **3(a)**
- F3** Words in reg. 4(1) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **3(b)**
- F4** Words in reg. 4(1) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **3(c)**
- F5** Words in reg. 4 inserted (19.11.2023) by [The Carer's Assistance \(Carer Support Payment\) \(Consequential and Miscellaneous Amendments and Transitional Provision\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/258\)](#), regs. 1, **8(2)** (with reg. 9)

(79) [2001 c.11](#). Section 6B was inserted by section 24 of the Welfare Reform Act 2009 ([c.24](#)) and amended by sections 113, 118 and 119, and paragraph 58 of schedule 2, paragraph 16 of schedule 3, paragraph 1 of schedule 14 and paragraph 117 of schedule 24, of the 2012 Act and schedule 24 of the Sentencing Act 2020 ([c.17](#)). Section 7 was amended by paragraph 45(2) of schedule 2 of the State Pension Credit Act 2002 ([c.16](#)), section 49(1) of, and paragraph 23(2) of schedule 3 of, the 2007 Act, paragraph 2 of schedule 4 and paragraph 1 of schedule 7, of the Welfare Reform Act 2009 ([c.24](#)) sections 118 and 119, paragraph 59 of schedule 2, paragraph 17 of schedule 3 and paragraph 1 of schedule 14 of the 2012 Act and [S.I. 2011/2298](#). Section 8 was amended by paragraph 3 of schedule 4 and paragraph 1 of schedule 7 of the Welfare Reform Act 2009 ([c.24](#)) and section 113 and paragraph 12 of schedule 7 of the 2012 Act. Section 9 was amended by paragraph 46 of schedule 2 of the State Pension Credit Act 2002 ([c.16](#)), paragraph 23 of schedule 3 of the 2007 Act, paragraph 4 of schedule 4 of the Welfare Reform Act 2009 ([c.24](#)) and section 113, paragraph 61 of schedule 2 and paragraph 1 of schedule 14 of the 2012 Act.

(80) Section 18 was amended by paragraph 26 of schedule 3 of the 2012 Act.

(81) [S.I. 2002/1792](#).

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- F6** Words in reg. 4 omitted (1.4.2023) by virtue of The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, 4
- F7** Words in reg. 4 inserted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of the Council Tax Reduction Review Panel) Regulations 2023 (S.S.I. 2023/46), reg. 1, **sch. 2 para. 2(2)** (with sch. 1)
- F8** Words in reg. 4(1) inserted (5.11.2023) by The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2023 (S.S.I. 2023/268), regs. 1, **3(2)(a)**
- F9** Words in reg. 4(1) inserted (5.11.2023) by The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2023 (S.S.I. 2023/268), regs. 1, **3(2)(b)**
- F10** Words in reg. 4(1) inserted (5.11.2023) by The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2023 (S.S.I. 2023/268), regs. 1, **3(2)(c)**
- F11** Words in reg. 4(1) inserted (5.11.2023) by The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2023 (S.S.I. 2023/268), regs. 1, **3(2)(d)**

Commencement Information

- I4** Reg. 4 in force at 1.4.2022, see **reg. 1**

Couples

- 5.—(1) Subject to paragraphs (2) and (3), in these Regulations “couple” means two people who—
- (a) are members of the same household and—
 - (i) are married to each other,
 - (ii) are civil partners of each other, or
 - (b) are not married to each other but who are living together as if they were married to each other.
- (2) Where two people (A and B) are parties to a polygamous marriage, the fact that they are married to each other is to be disregarded if—
- (a) one of them (A) is a party to an earlier marriage that still subsists, and
 - (b) the other party to that earlier marriage (C) is a member of the same household,
- and, accordingly, A and B are not to be treated as a couple for the purposes of these Regulations.
- (3) In paragraph (2) “polygamous marriage” means a marriage during which a party to it is married to more than one person and which took place under the laws of a country which permits polygamy.

Commencement Information

- I5** Reg. 5 in force at 1.4.2022, see **reg. 1**

Meaning of “young person”

- 6.—(1) In these Regulations “young person” means a person who falls within the definition of “qualifying young person” in regulation 5 of the 2013 Regulations (meaning of qualifying young person).
- (2) Where section 145A of the 1992 Act (entitlement to child benefit after death of a child or qualifying young person)⁽⁸²⁾ applies in respect of a qualifying young person, within the meaning

⁽⁸²⁾ Section 145A was inserted by section 55 of the Tax Credits Act 2002 (c.21) and amended by paragraph 48 of schedule 24 of the Civil Partnership Act 2004 (c.33), paragraph 12 of schedule 1 of the Child Benefit Act 2005 (c.6) and S.I. 2019/1458.

of Part 9 of that Act, and paragraph (3) does not apply, then during (and only during) the period prescribed under subsection (1) of that section—

- (a) references in these Regulations to a young person include the qualifying young person who has died, and
- (b) for the purposes of these Regulations the circumstances pertaining to the qualifying young person at the date of their death are deemed to continue.

(3) Where regulation 37 of the 2013 Regulations (run-on after a death)⁽⁸³⁾ applies in respect of a young person, then during each assessment period for which the universal credit award is calculated as if that person had not died—

- (a) references in these Regulations to a young person include the young person who has died, and
- (b) for the purposes of these Regulations the circumstances pertaining to the young person at the date of their death are deemed to continue.

Commencement Information

I6 Reg. 6 in force at 1.4.2022, see [reg. 1](#)

When a person is responsible for a child or young person

7.—(1) Whether a person is responsible for a child or young person for the purposes of these [F12Regulations] is determined as follows.

(2) A person is responsible for a child or young person who normally lives with them.

(3) But a person is not responsible for a young person if the two of them are living as a couple.

(4) Where a child or young person normally lives with two or more persons who are not a couple, only one of them is to be treated as responsible and that is the person who has the main responsibility.

(5) The persons mentioned in paragraph (4) may jointly nominate which of them has the main responsibility but the relevant authority may determine which person has the main responsibility—

- (a) in default of agreement,
- (b) if a nomination does not, in the opinion of the relevant authority, reflect the arrangements between those persons, or
- (c) in a case to which paragraph (6) applies, if a nomination does not reflect the determination made by the Secretary of State.

(6) Where a person has an award of universal credit and the Secretary of State has made a determination under regulation 4(5) of the 2013 Regulations, the local authority may determine which person has the main responsibility in accordance with the Secretary of State's determination.

(7) A child or young person is to be treated as not being the responsibility of any person during any period when the child or young person is a prisoner.

(8) A child or young person is to be treated as not being the responsibility of any person during any period when the child or young person is being looked after by a local authority, unless the child or young person is placed with, or (ignoring any planned short breaks for respite purposes) continues to live with—

- (a) their parent,
- (b) a person with parental responsibility for them, or

⁽⁸³⁾ Regulation 37 was amended by [S.I. 2014/597](#).

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- (c) a kinship carer approved under the Looked After Children (Scotland) Regulations 2009⁽⁸⁴⁾.
- (9) Where a child or young person is temporarily absent from a person’s household the person ceases to be responsible for the child or young person if—
- (a) the absence is expected to exceed, or does exceed, 6 months, or
 - (b) the absence is from Great Britain and is expected to exceed, or does exceed, one month unless it is in circumstances where an absence of a person for longer than one month would be disregarded for the purpose of regulation 17(3) (persons treated as being in Great Britain) or regulation 18(3) or (4) (temporary absence from Great Britain).
- [^{F13}(10) In this Regulation—
- (a) “looked after by a local authority” has the meaning given in section 17(6) of the Children (Scotland) Act 1995,
 - (b) “prisoner” means a person who is—
 - (i) detained in custody pending trial or sentence upon conviction or under a sentence imposed by a court, other than a person who is detained in hospital under the provisions of the Mental Health Care and Treatment (Scotland) Act 2003, the Criminal Procedure (Scotland) Act 1995, the Mental Health Act 1983 or the Mental Health (Northern Ireland) Order 1986, or
 - (ii) on temporary release from a detention mentioned under sub-paragraph (a) in accordance with rules made under the Prisons (Scotland) Act 1989, the Prison Act 1952 or the Prison Act (Northern Ireland) 1953.]

Textual Amendments

- F12** Word in reg. 7(1) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), 4(a)
- F13** Reg. 7(10) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), 4(b)
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Commencement Information

- I7** [Reg. 7](#) in force at 1.4.2022, see [reg. 1](#)

Meaning of “non-dependant”

8.—(1) In these Regulations, “non-dependant” means any person, except someone to whom paragraph (2) applies, who normally resides with an applicant or with whom an applicant normally resides.

- (2) This paragraph applies to—
- (a) any member of the applicant’s family,
 - (b) a child or young person who is living with the applicant but for whom neither the applicant nor the applicant’s partner is responsible by virtue of regulation 7 (when a person is responsible for a child or young person),

- (c) subject to paragraph (3), any person who, with the applicant, is jointly and severally liable to pay council tax in respect of a dwelling for any day under section 75 of the Act (persons liable to pay council tax)⁽⁸⁵⁾,
 - (d) subject to paragraph (3), any person who is liable to make payments on a commercial basis to the applicant or any partner of the applicant in respect of the occupation of the dwelling,^{F14} ...
 - (e) any person who lives with the applicant in order to care for the applicant or any partner of the applicant, or both of them, and who is engaged by a charitable or voluntary organisation which makes a charge to the applicant or the applicant's partner or both of them, for the services provided by that person,^{F15} ...
 - [^{F16}(f) a person who holds permission to enter or stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme route set out in Appendix Ukraine Scheme of the Immigration Rules made under section 3(2) of the Immigration Act 1971, where the person is being provided with accommodation by an Approved sponsor under the Homes for Ukraine Sponsorship Scheme, or
 - (g) a person who has entered the United Kingdom under one of the following schemes and is being provided with accommodation without making payment in return—
 - (i) the Afghan Citizens Resettlement Scheme,
 - (ii) the Afghan Relocations and Assistance Policy,
 - (iii) the Community Sponsorship Scheme,
 - (iv) the UK Resettlement Scheme,
 - (v) the Vulnerable Children's Resettlement Scheme,
 - (vi) the Vulnerable Person's Resettlement Scheme.]
- (3) Excepting persons to whom paragraph (2)(a) [^{F17}and (e) to (g)] refer, a person to whom any of the following sub-paragraphs applies is a non-dependant for the purpose of these Regulations—
- (a) a person who resides with another person to whom the first mentioned person is liable to make payments in respect of the dwelling and either—
 - (i) that other person is a close relative of the first mentioned person or of the first mentioned person's partner, or
 - (ii) the tenancy or other agreement between them is other than on a commercial basis,
 - (b) a person whose liability to make payments in respect of the dwelling appears to the relevant authority to have been created to take advantage of the council tax reduction scheme, except someone who was, for any period within the 8 weeks prior to the creation of the agreement giving rise to the liability to make the payments, otherwise liable to make payments of rent in respect of the same dwelling, or
 - (c) a person who becomes jointly and severally liable with the applicant for council tax in respect of a dwelling and who was, at any time during the period of 8 weeks prior to becoming liable, a non-dependant of one or more of the other residents in that dwelling who are liable for the council tax, unless the relevant authority is satisfied that the change giving rise to the new liability was not made to take advantage of the council tax reduction scheme.
- [^{F18}(4) In this regulation—
- (a) “the Afghan Citizens Resettlement Scheme” means the scheme of that name announced by the United Kingdom Government on 18 August 2021,

⁽⁸⁵⁾ Section 75 was amended by section 4 of the Education (Graduate Endowment and Student Support) (Scotland) Act 2001 (asp 6) and paragraph 19 of schedule 10 of the Housing (Scotland) Act 2001 (asp 10).

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- (b) “the Afghan Relocations and Assistance Policy” means the support scheme for relocation of Afghan citizens to the United Kingdom launched by the United Kingdom Government on 1 April 2021,
- (c) “the Community Sponsorship Scheme” means the scheme for community support for refugees launched by the United Kingdom Government in July 2016,
- (d) “the UK Resettlement Scheme” means the resettlement scheme for refugees launched by the United Kingdom Government in March 2021,
- (e) “the Vulnerable Children’s Resettlement Scheme” means the scheme for resettlement of refugee children and their families launched by the United Kingdom Government in 2016,
- (f) “the Vulnerable Persons Resettlement Scheme” means the resettlement scheme for refugees fleeing the conflict in Syria launched by the United Kingdom Government in January 2014.]

Textual Amendments

- F14** Word in [reg. 8\(2\)\(d\)](#) omitted (1.4.2022) by virtue of [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/125\)](#), [regs. 1, 4\(2\)\(a\)\(i\)](#)
- F15** Word in [reg. 8\(2\)\(e\)](#) omitted (1.4.2023) by virtue of [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), [regs. 1, 5\(a\)\(i\)](#)
- F16** [Reg. 8\(2\)\(f\)\(g\)](#) substituted for [reg. 8\(2\)\(f\)](#) (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), [regs. 1, 5\(a\)\(ii\)](#)
- F17** Words in [reg. 8\(3\)](#) substituted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), [regs. 1, 5\(b\)](#)
- F18** [Reg. 8\(4\)](#) inserted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), [regs. 1, 5\(c\)](#)

Commencement Information

- I8** [Reg. 8](#) in force at 1.4.2022, see [reg. 1](#)

Occupation of a dwelling as a home

9.—(1) Subject to the following provisions of this regulation, a person is to be treated as occupying as a home the dwelling normally occupied as a home by that person or, if the person is a member of a family, by the person and that family, and is not to be treated as occupying any other dwelling as a home.

(2) In determining whether a dwelling is the dwelling normally occupied as a person’s home for the purpose of paragraph (1) regard must be had to any other dwelling occupied by the person or any other person referred to in that paragraph whether or not that dwelling is in Scotland.

(3) Where a single applicant or a lone parent is a student, other than a full-time student to whom regulation 20(2) applies (persons not entitled to council tax reduction: students), or is on a training course, and is liable to make payments in respect of either—

- (a) the dwelling which that person occupies for the purpose of attending a course of study or a training course, or
- (b) the dwelling which the person occupies when not attending the course,

the person is to be treated as occupying as a home the dwelling in respect of which the person is liable to make those payments.

(4) Where a person has required to move into temporary accommodation because of the carrying out of essential repairs to the dwelling normally occupied as that person's home, and the person is liable to make payments in respect of either the dwelling which the person normally occupies as a home or the temporary accommodation, the person is to be treated as occupying as a home the dwelling in respect of which the person is liable to make payments.

(5) Where a person is required to reside in a dwelling which is a bail hostel or probation hostel approved by the Secretary of State under section 13 of the Offender Management Act 2007⁽⁸⁶⁾, that person is not to be treated as occupying that dwelling as a home.

(6) Where a person is liable to make payments in respect of two (but not more than two) dwellings, that person is to be treated as occupying both dwellings as a home—

(a) for a period not exceeding 52 weeks, where the person left and remains absent from the former dwelling occupied as a home and for which the person is liable to make payments through fear of violence in that dwelling or by a former member of the person's family and—

(i) the relevant authority is satisfied that it is reasonable that the person should be entitled to council tax reduction in respect of the former dwelling and the present dwelling occupied as a home, and

(ii) the person intends to return to occupy the former dwelling as a home,

(b) in the case of a person who is a member of a couple, where the person or their partner is a student, other than a full-time student to whom regulation 20(2) (persons not entitled to council tax reduction: students) applies, or is on a training course, and—

(i) it is unavoidable that the partners should occupy two separate dwellings, and

(ii) the local authority is satisfied that it is reasonable that the person should be entitled to council tax reduction in respect of both dwellings,

(c) where, because of the number of persons in a family referred to in paragraph (1), those persons have been housed by a housing authority in two separate dwellings,

(d) where a person has moved into a new dwelling occupied as a home, except where paragraph (4) applies, for a period not exceeding 4 reduction weeks from the date on which that person moved if the person could not reasonably have avoided liability in respect of two dwellings, or

(e) where a person—

(i) is treated by virtue of paragraph (8) as occupying a dwelling as that person's home and paragraph 8(c)(i) applies, and

(ii) the person has occupied another dwelling as a home on any day within the period of 4 weeks immediately preceding the date the person moved to the new dwelling,

for a period not exceeding 4 reduction weeks immediately preceding the date on which the person moved.

(7) Where—

(a) a person has moved into a dwelling for which that person is not liable to make payments ("the new dwelling"),

(b) immediately before that move, the person was liable to make payments for the dwelling previously occupied as a home ("the former dwelling"), and

(c) that liability continues after the person has moved into the new dwelling,

the person is to be treated as occupying the former dwelling as a home for a period not exceeding 4 reduction weeks if the person could not reasonably have avoided liability in respect of the former dwelling.

(8) Where—

(a) a person moved into a dwelling and was liable to make payments in respect of that dwelling before moving in, and

(b) either—

(i) that person applied for council tax reduction before moving in and no decision has been made or it was refused but a further application was made or treated as made within 4 weeks of the date on which the person moved into the new dwelling to occupy it as a home, or

(ii) the person notified the move to the new dwelling as a change of circumstances under regulation 31 (duty to notify changes of circumstances) before the move, and

(c) the delay in moving into the dwelling was reasonable and—

(i) that delay was necessary in order to adapt the dwelling to meet the disability needs of the person or any member of the person's family,

(ii) the move was delayed pending the outcome of an application—

(aa) under section 138 of the 1992 Act⁽⁸⁷⁾ for a social fund payment,

(bb) for a discretionary payment from a local authority, including in Scotland an application for a payment from a welfare fund,

(cc) to a local authority in exercise of the power in section 1 of the Localism Act 2011 (local authority's general power of competence)⁽⁸⁸⁾ using funds provided by the Secretary of State, and in this sub-head local authority means a local authority within the meaning of section 8 of that Act, or

(dd) to the Welsh Ministers, or to a person acting on their behalf, for a payment made in exercise of the power in section 60 of the Government of Wales Act 2006 (promotion etc. of well-being)⁽⁸⁹⁾,

to meet a need arising out of the move or in connection with setting up the home in the dwelling and either a member of the applicant's family is aged 5 or under or the applicant's applicable amount includes (or, where an applicant is a qualifying income-related benefit claimant, the applicant's applicable amount would include, but for the application of regulation 13(11)) a premium under paragraph 3 (disabled child premium: applicants with no award of universal credit), 4 (disabled child premium: applicants with an award of universal credit), 11 (disability premium) or 13 (severe disability premium) of schedule 1 (applicable amounts) or a component under paragraph 21 (work-related activity component) or 22 (support component) of that schedule), or

(iii) the applicant became liable to make payments in respect of the dwelling while a patient or in residential accommodation,

the person is to be treated as occupying the dwelling as a home for any period not exceeding 4 weeks immediately prior to the date on which the person moved into the dwelling.

⁽⁸⁷⁾ Section 138 was relevantly amended by section 70 of the Social Security Act 1998 (c.14), section 71 of the 2012 Act and section 23 of the Scotland Act 2016 (c.11).

⁽⁸⁸⁾ 2011 c.20.

⁽⁸⁹⁾ 2006 c.32.

(9) Where a person is treated by virtue of paragraph (8) as occupying a dwelling as a home in respect of the period before moving in, the person's application for council tax reduction in respect of that dwelling is to be treated as having been made on the latest of—

- (a) in the case of an application in respect of which a decision has not yet been made, the date that application is or is treated as made in accordance with regulation 26 (date on which an application is made),
- (b) in the case of an application which was refused and a further application was or was treated as made in accordance with regulation 26 within 4 weeks of the date on which the person moved into the dwelling, the date on which the claim was refused or was treated as made, or
- (c) the date from which the person is treated as occupying the dwelling as a home by virtue of paragraph (8).

(10) Where a person to whom neither paragraph (6)(a) or (16)(c)(x) applies—

- (a) formerly occupied a dwelling but left and remains absent from it through fear of violence in the dwelling or by a person who was formerly a member of the family of that person, and
- (b) has an unavoidable liability to make payments in respect of that dwelling,

the person is to be treated as occupying the dwelling as a home for a period not exceeding 4 reduction weeks.

(11) This paragraph applies to a person who enters residential accommodation—

- (a) for the purpose of ascertaining whether the accommodation suits that person's needs,
- (b) with the intention of returning to the dwelling which is normally occupied by the person as a home should the residential accommodation prove not to suit the person's needs, and
- (c) while the part of the dwelling which is normally occupied by the person as a home is not let, or as the case may be, sublet.

(12) A person to whom paragraph (11) applies is to be treated as occupying the dwelling normally occupied as the person's home for a period not exceeding 13 weeks beginning from the first day the person enters residential accommodation, but a person is not to be treated as occupying that dwelling as a home if the total of all periods in residential accommodation exceeds 52 weeks.

(13) Subject to paragraph (17), a person is to be treated as occupying a dwelling as a home while that person is temporarily absent from the dwelling for a period not exceeding 13 weeks beginning from the first day of that absence from the home if—

- (a) the person intends to return to occupy the dwelling as a home,
- (b) the part of the dwelling normally occupied by the person has not been let or, as the case may be, sublet, and
- (c) the period of absence is unlikely to exceed 13 weeks.

(14) This paragraph applies to a person who is—

- (a) detained in custody pending sentence upon conviction or under a sentence imposed by a court, other than a person who is detained in hospital under the provisions of the Mental Health (Care and Treatment) (Scotland) Act 2003⁽⁹⁰⁾, the Criminal Procedure (Scotland) Act 1995⁽⁹¹⁾, the Mental Health Act 1983⁽⁹²⁾ or the Mental Health (Northern Ireland) Order 1986⁽⁹³⁾, and

⁽⁹⁰⁾ 2003 asp 13.

⁽⁹¹⁾ 1995 c.46.

⁽⁹²⁾ 1983 c.20.

⁽⁹³⁾ S.I. 1986/595.

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- (b) on temporary release from a detention referred to in sub-paragraph (a) in accordance with rules made under the provisions of the Prisons (Scotland) Act 1989⁽⁹⁴⁾, the Prison Act 1952⁽⁹⁵⁾ or the Prison Act (Northern Ireland) 1953⁽⁹⁶⁾.
- (15) Where paragraph (14) applies to a person, for any day when that person is on temporary release—
- (a) if the temporary release was immediately preceded by a period of temporary absence under paragraph (13) or (16), the person is to be treated as if continuing to be absent from the dwelling, despite any occupation of the dwelling,
 - (b) for the purposes of paragraph (16)(c)(i), the person is to be treated as if remaining in detention, and
 - (c) if the person does not fall within sub-paragraph (a), the person is to be treated as if not occupying a dwelling as a home despite any occupation of the dwelling.
- (16) This paragraph applies to a person who is temporarily absent from the dwelling normally occupied by that person as a home and—
- (a) that person intends to return to occupy the dwelling as a home,
 - (b) the part of the dwelling which is normally occupied by the person has not been let or, as the case may be, sublet,
 - (c) the person is—
 - (i) detained in custody on remand pending trial or, as a condition of bail, required to reside—
 - (aa) in a dwelling other than the dwelling the person occupies as a home,
 - (bb) in premises approved under section 13 of the Offender Management Act 2007⁽⁹⁷⁾, or
 - (cc) detained pending sentence upon conviction,
 - (ii) resident in a hospital or similar institution as a patient,
 - (iii) undergoing, or as the case may be, any partner of the person or dependant child of the person is undergoing, in the United Kingdom or elsewhere, medical treatment, or medically approved convalescence, in accommodation other than residential accommodation,
 - (iv) following, in the United Kingdom or elsewhere, a training course,
 - (v) undertaking medically approved care of a person residing in the United Kingdom or elsewhere,
 - (vi) undertaking the care of a child whose parent or guardian is temporarily absent from the dwelling normally occupied by that parent or guardian for the purpose of receiving medically approved care or medical treatment,
 - (vii) in the United Kingdom or elsewhere, receiving medically approved care provided in accommodation other than residential accommodation,
 - (viii) a student to whom paragraph (3) or (6)(b) does not apply,
 - (ix) receiving care provided in residential accommodation other than a person to whom paragraph (11) applies, or

⁽⁹⁴⁾ 1989 c.45.

⁽⁹⁵⁾ 1952 c.52.

⁽⁹⁶⁾ 1953 c.18.

⁽⁹⁷⁾ 2007 c.21.

(x) a person to whom paragraph (6)(a) does not apply and who left the dwelling occupied as that person's home through fear of violence in that dwelling or by a former member of the person's family, and

(d) the period of absence is unlikely to exceed 52 weeks or, in exceptional circumstances, is unlikely substantially to exceed that period.

(17) A person to whom paragraph (16) applies is to be treated as occupying the dwelling normally occupied as a home during any period of temporary absence, but the period during which the person is treated as occupying the dwelling must not exceed 52 weeks beginning from the first day of temporary absence.

Commencement Information

I9 Reg. 9 in force at 1.4.2022, see [reg. 1](#)

Remunerative work

10.—(1) Subject to the following provisions of this regulation, a person is to be treated for the purposes of these Regulations as engaged in remunerative work if that person is engaged, or, where hours of work fluctuate, is engaged on average, for not less than 16 hours a week, in work for which payment is made or which is done in expectation of payment.

(2) Subject to paragraph (3), in determining the number of hours for which a person is engaged in work where that person's hours of work fluctuate, regard is to be had to the average of hours worked over—

(a) if there is a recognisable cycle of work, the period of one complete cycle (including, where the cycle involves periods in which the person does no work, those periods but disregarding any other absences),

(b) in any other case, the period of 5 weeks immediately prior to the date of application, or any other length of time as may, in the particular case, enable the person's weekly average hours of work to be determined more accurately.

(3) Where, for the purposes of paragraph (2)(a), a person's recognisable cycle of work at a school, other educational establishment or other place of employment is one year and includes periods of school holidays or similar vacations during which that person does not work, those periods and any other periods not forming part of such holidays or vacations during which the person is not required to work are to be disregarded in establishing the average hours for which the person is engaged in work.

(4) Where no recognisable cycle has been established in respect of a person's work, regard must be had to the number of hours or, where those hours will fluctuate, the average of the hours which the person is expected to work in a week.

(5) A person is to be treated as engaged in remunerative work during any period for which the person is absent from work referred to in paragraph (1) if the absence is either without good cause or by reason of a recognised, customary or other holiday.

(6) A person who is a qualifying income-related benefit claimant for more than 3 days in any reduction week is to be treated as not being in remunerative work in that week.

(7) A person is not to be treated as engaged in remunerative work on any day on which that person is on maternity leave, paternity leave, shared parental leave, parental bereavement leave or adoption leave or is absent from work because the person is ill.

(8) A person is not to be treated as engaged in remunerative work on any day on which the person is engaged in an activity in respect of which—

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- (a) a sports award has been made, or is to be made, to the person, and
- (b) no other payment is made or is expected to be made to the person.

(9) In this regulation, “sports award” means an award made by one of the Sports Councils named in section 23(2) of the National Lottery etc. Act 1993⁽⁹⁸⁾ out of sums allocated to it for distribution under that section.

Commencement Information

I10 Reg. 10 in force at 1.4.2022, see [reg. 1](#)

PART 2

Families and households

Entitlement of only one member of a family

11. The entitlement of one member of a family to council tax reduction in respect of a dwelling excludes entitlement to that reduction in respect of that dwelling for any other member of the family for the same period.

Commencement Information

I11 Reg. 11 in force at 1.4.2022, see [reg. 1](#)

Membership of a household

12. The applicant and any partner of the applicant and, where the applicant or the applicant’s partner is responsible for a child or young person that child or young person and any child of that child or young person, are to be treated as members of the same household even if temporarily absent from that household.

Commencement Information

I12 Reg. 12 in force at 1.4.2022, see [reg. 1](#)

(98) 1993 c.39. Section 23(2) was amended by S.I. 1996/3095, S.I. 1999/1563 and S.I. 2006/654.

PART 3

Conditions of Entitlement to Council Tax Reduction

CHAPTER 1

Entitlement to Council Tax Reduction

Conditions of entitlement to council tax reduction

13.—(1) A person who is liable to pay council tax under section 75 of the Act⁽⁹⁹⁾ (a “relevant person”) is entitled to council tax reduction under this regulation in respect of a day if the conditions set out in paragraphs (3) and (4) are satisfied, the relevant person’s capital does not exceed the limit set by regulation 66 and—

- (a) each of the conditions set out in paragraphs (5) and (6) is satisfied, or
- (b) the condition set out in paragraph (7) is satisfied.

(2) A relevant person is not entitled to council tax reduction in respect of any day before the day on which that person’s entitlement to council tax reduction commences in accordance with regulation 33 (date on which entitlement is to begin).

(3) The conditions referred to in paragraph (1) are that the relevant person—

- (a) is for the day liable to pay council tax in respect of a dwelling in which that person resides as their sole or main residence,
- (b) is not a person to whom regulation 15 (persons not entitled to council tax reduction: absentees), 16 (persons not entitled to council tax reduction: persons treated as not being in Great Britain), 19 (persons not entitled to council tax reduction: persons subject to immigration control) or 20 (persons not entitled to council tax reduction: students) applies, and
- (c) makes an application for council tax reduction in accordance with Chapter 1 of Part 4 (applications).

(4) The condition referred to in paragraph (1) is that the amount of council tax reduction calculated under this regulation is not less than the amount of council tax reduction calculated under regulation 14 (conditions of entitlement to council tax reduction – dwellings in bands E to H).

(5) The condition referred to in paragraph (1)(a) is that there is an appropriate maximum council tax reduction in the case of the relevant person.

(6) The condition referred to in paragraph (1)(a) is that—

- (a) the day falls within a week in respect of which—
 - (i) the relevant person has no income, or
 - (ii) the relevant person’s income does not exceed the applicable amount, or
- (b) neither sub-paragraph (a)(i) or (ii) applies to the relevant person but amount A exceeds amount B where—
 - (i) amount A is the appropriate maximum council tax reduction in the relevant person’s case, and
 - (ii) amount B is 2 6/7 per cent of the difference between the person’s income in respect of the week in which the day falls and the applicable amount.

(7) The condition referred to in paragraph (1)(b) is that—

⁽⁹⁹⁾ Section 75 was amended by paragraph 19 of schedule 10 of the Housing (Scotland) Act 2001 (asp 10) and S.S.I. 2001/191.

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- (a) no other resident of the dwelling is liable to pay rent to the relevant person in respect of the dwelling, and
 - (b) the relevant person is entitled to second adult rebate because of the income or aggregate incomes of one or more residents of the dwelling.
- (8) For the purpose of paragraph (7) a resident of the dwelling other than the relevant person does not include a resident who—
- (a) falls to be disregarded for the purposes of discount in accordance with schedule 1 of the Act(100), or
 - (b) is a person described in regulation 92 (residents of a dwelling to whom regulation 13(7) does not apply).
- (9) Subject to paragraph (10), where a relevant person is entitled to council tax reduction in respect of a day, the amount to which the person is entitled is—
- (a) if paragraph (6)(a) applies, the amount which is the appropriate maximum council tax reduction in that person’s case,
 - (b) if paragraph (6)(b) applies, the amount found by deducting amount B from amount A, where “amount A” and “amount B” have the meanings given by that paragraph, and
 - (c) if paragraph (7) applies, the amount which is the appropriate second adult rebate in that person’s case.
- (10) Where a relevant person is entitled to council tax reduction in respect of a day and paragraphs (6) and (7) apply, the amount to which the person is entitled is whichever is the greater of—
- (a) the amount referred to in paragraph (9)(a) or, as the case may be, paragraph (9)(b), or
 - (b) the amount referred to in paragraph (9)(c).
- (11) Where a relevant person is a qualifying income-related benefit claimant—
- (a) for the purposes of paragraph (1)(a), the condition in paragraph (6) is deemed to be satisfied,
 - (b) for the purposes of paragraph (1)(b), the condition in paragraph (7) is deemed to be satisfied,
 - (c) paragraphs (9) and (10) do not apply, and
 - (d) the amount to which the relevant person is entitled is the amount which is the appropriate maximum council tax reduction in that person’s case.

Commencement Information

I13 [Reg. 13](#) in force at 1.4.2022, see [reg. 1](#)

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

14.—(1) A person who is liable to pay council tax under section 75 of the Act (a “relevant person”) is entitled to council tax reduction under this regulation in respect of a day if—

- (a) the conditions set out in paragraphs (3) to (5) are satisfied,
- (b) the amount of council tax reduction calculated under this regulation is greater than the amount of council tax reduction calculated under regulation 13, and

(100) Schedule 1 was amended by paragraph 152 of schedule 9 of the Powers of Criminal Courts (Sentencing) Act 2000 (c.6), paragraph 18 of schedule 3 of the Regulation of Care (Scotland) Act 2011 (asp 8), paragraph 152 of schedule 1 of the National Health Service (Consequential Provisions) Act 2006 (c.43), paragraph 123 of schedule 16 and schedule 17 of the Armed Forces Act 2006 (c.52), S.S.I. 2005/465, S.S.I. 2016/413 and S.S.I. 2018/195.

- (c) the relevant person's capital does not exceed the limit set by regulation 66.
- (2) A relevant person is not entitled to council tax reduction in respect of any day before the day on which that person's entitlement to council tax reduction commences in accordance with regulation 33 (date on which entitlement is to begin).
- (3) The conditions referred to in paragraph (1)(a) are that the relevant person—
- (a) is for the day liable to pay council tax in respect of a dwelling in valuation band E, F, G or H in which that person resides as their sole or main residence,
 - (b) is not a person to whom regulation 15 (persons not entitled to council tax reduction: absentees), 16 (persons not entitled to council tax reduction: persons treated as not being in Great Britain), 19 (persons not entitled to council tax reduction: persons subject to immigration control) or 20 (persons not entitled to council tax reduction: students) applies, and
 - (c) makes an application for council tax reduction in accordance with Chapter 1 of Part 4 (applications).
- (4) The condition referred to in paragraph (1)(a) is that there is an appropriate maximum council tax reduction in the case of the relevant person.
- (5) The condition referred to in paragraph (1)(a) is that—
- (a) the day falls within a week in respect of which—
 - (i) the relevant person has no income, or
 - (ii) the relevant person's income does not exceed—
 - (aa) £321, in the case of a person to whom paragraph (6) applies,
 - (bb) £479, in any other case, or
 - (b) neither sub-paragraph (a)(i) or (ii) applies to the relevant person but amount A exceeds amount B where—
 - (i) amount A is the appropriate maximum council tax reduction in the relevant person's case, and
 - (ii) amount B is 2 6/7 per cent of the difference between the person's income in respect of the week in which the day falls and the amount stated in sub-paragraph (a)(ii)(aa) or (bb) (as the case may be).
- (6) For the purpose of paragraph (5)(a)(ii), this paragraph applies to a person who—
- (a) is not a member of a couple, and
 - (b) is not responsible for a child or young person.
- (7) Where a relevant person is entitled to council tax reduction in respect of a day, the amount to which the person is entitled is—
- (a) if paragraph (5)(a) applies, the amount which is the appropriate maximum council tax reduction in that person's case,
 - (b) if paragraph (5)(b) applies, the amount found by deducting amount B from amount A, where "amount A" and "amount B" have the meanings given by that paragraph.

Commencement Information

I14 [Reg. 14](#) in force at 1.4.2022, see [reg. 1](#)

CHAPTER 2

Persons Not Entitled to Council Tax Reduction

Persons not entitled to council tax reduction: absentees

15.—(1) Subject to paragraph (2), a person is not entitled to council tax reduction in respect of a day and a dwelling of which the person is a resident if the person is throughout that day absent from the dwelling.

(2) Paragraph (1) does not include a person whose absence from the dwelling is part of a period of temporary absence.

(3) In paragraph (2) a “period of temporary absence” means—

- (a) a period of absence not exceeding 13 weeks, beginning with the first whole day on which a person resides in residential accommodation and for so long as—
- (i) the person resides in that accommodation,
 - (ii) the part of the dwelling in which the person usually resides is not let or sub-let, and
 - (iii) that period of absence does not form part of a longer period of absence from the dwelling of more than 52 weeks,

where the person has entered the accommodation for the purpose of ascertaining whether it suits the person’s needs and with the intention of returning to the dwelling if it proves not to suit the person’s needs,

- (b) a period of absence not exceeding 13 weeks, beginning with the first whole day of absence from the dwelling and for so long as—
- (i) the person intends to return to the dwelling,
 - (ii) the part of the dwelling in which the person usually resides is not let or sub-let, and
 - (iii) that period is unlikely to exceed 13 weeks,
- (c) a period of absence not exceeding 52 weeks, beginning with the first whole day of that absence and for so long as—
- (i) the person intends to return to the dwelling,
 - (ii) the part of the dwelling in which the person usually resides is not let or sub-let,
 - (iii) the person is a person to whom paragraph (4) applies, and
 - (iv) the period of absence is unlikely to exceed 52 weeks or, in exceptional circumstances, is unlikely to exceed substantially 52 weeks.

(4) This paragraph applies to a person who is—

- (a) detained in custody—
- (i) on remand pending trial or required, as a condition of bail, to reside—
 - (aa) in a dwelling other than the dwelling referred to in paragraph (1), or
 - (bb) in premises approved under section 13 of the Offender Management Act 2007⁽¹⁰¹⁾, or
 - (ii) pending sentence upon conviction,
- (b) resident in a hospital or similar institution as a patient,
- (c) undergoing, or who has a partner or a child (other than a child who is a non-dependant child) who is undergoing, in the United Kingdom or elsewhere, medical

- treatment or medically approved convalescence in accommodation other than residential accommodation,
- (d) following, in the United Kingdom or elsewhere, a training course,
 - (e) undertaking medically approved care of a person residing in the United Kingdom or elsewhere,
 - (f) undertaking the care of a child whose parent or guardian is temporarily absent from the dwelling normally occupied by that parent or guardian for the purpose of receiving medically approved care or medical treatment,
 - (g) receiving medically approved care, in the United Kingdom or elsewhere, provided in accommodation other than residential accommodation,
 - (h) a student,
 - (i) receiving care provided in residential accommodation other than a person to whom paragraph (3)(a) applies, or
 - (j) a person who has left the dwelling the person resides in through fear of violence in that dwelling or by a person who was formerly a member of the person's family.
- (5) This paragraph applies to a person who is—
- (a) detained in custody pending sentence upon conviction or under a sentence imposed by a court (other than a person who is detained in hospital under the provisions of the Mental Health Act 1983⁽¹⁰²⁾, the Criminal Procedure (Scotland) Act 1995⁽¹⁰³⁾ or the Mental Health (Care and Treatment) (Scotland) Act 2003⁽¹⁰⁴⁾), and
 - (b) on temporary release from detention in accordance with Rules made under the provisions of the Prisons (Scotland) Act 1989⁽¹⁰⁵⁾ or the Prison Act 1952⁽¹⁰⁶⁾.
- (6) Where paragraph (5) applies to a person, for any day when the person is on temporary release—
- (a) if that temporary release was immediately preceded by a period of temporary absence under paragraph (3)(b) or (c)—
 - (i) for the purposes of paragraph (1), the person is to be treated as if still absent from the dwelling, and
 - (ii) for the purposes of paragraph (4)(a), the person is to be treated as if still in detention,
 - (b) if sub-paragraph (a) does not apply the person is to be treated as absent from the dwelling for the purpose of paragraph (1).

Commencement Information

I15 Reg. 15 in force at 1.4.2022, see [reg. 1](#)

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

16.—(1) Subject to paragraph (6), a person is not entitled to council tax reduction in respect of a day and a dwelling of which the person is a resident if the person is throughout that day treated as not being in Great Britain in accordance with this regulation.

⁽¹⁰²⁾1983 c.20.
⁽¹⁰³⁾1995 c.46.
⁽¹⁰⁴⁾2003 asp 13.
⁽¹⁰⁵⁾1989 c.45.
⁽¹⁰⁶⁾1952 c.52.

(2) Subject to paragraph (6), a person is to be treated as not being in Great Britain if that person is not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland.

(3) A person is not to be treated as habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland unless the person has a right to reside in one of those places.

(4) For the purposes of paragraph (3), a right to reside does not include a right which exists by virtue of, or in accordance with—

- (a) regulation 13 of the EEA Regulations (initial right of residence)(**107**),
- (b) regulation 14 of the EEA Regulations (extended right of residence)(**108**), but only where the right exists under that regulation because the person is—
 - (i) a jobseeker for the purpose of the definition of “qualified person” in regulation 6(1) of the EEA Regulations, or
 - (ii) a family member within the meaning of regulation 7 of the EEA Regulations of such a jobseeker,
- (c) regulation 16 of the EEA Regulations (derivative right to reside)(**109**), but only where the right exists because the applicant satisfies the criteria in paragraph (5) of that regulation,
- (d) a person having been granted limited leave to enter, or remain in, the United Kingdom under the Immigration Act 1971(**110**) by virtue of—
 - (i) Appendix EU to the immigration rules, unless paragraph (5) applies to the person,
 - (ii) being a person with a Zambrano right to reside as defined in Annex 1 of Appendix EU to the immigration rules, or
 - (iii) having arrived in the United Kingdom with an entry clearance that was granted under Appendix EU (Family Permit) to the immigration rules.

(5) This paragraph applies to a person who has a right to reside granted by virtue of being a family member of a relevant person of Northern Ireland who would have a right to reside under the EEA Regulations if the relevant person of Northern Ireland were an EEA national, provided that the right to reside does not fall within paragraph (4)(a) or (c).

(6) A person is not to be treated as not being in Great Britain if that person is—

- (a) a qualified person for the purposes of regulation 6 of the EEA Regulations(**111**) as a worker or a self-employed person,
- (b) a family member of—
 - (i) a person referred to in sub-paragraph (a), or
 - (ii) a relevant person of Northern Ireland with a right to reside which falls within paragraph (4)(d)(i), provided that the relevant person of Northern Ireland falls within sub-paragraph (a) or would do so but for the fact that they are not an EEA national within the meaning of regulation 2(1) of the EEA Regulations (general interpretation)(**112**),

(**107**) S.I. 2016/1052, which were revoked by paragraph 2(2) of schedule 1 of the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (c.20), but are subject to saving provisions in S.I. 2020/1210 and S.I. 2020/1309. Regulation 13 was amended by S.I. 2018/801.

(**108**) Regulation 14 was amended by S.I. 2018/801. There is an amendment to regulation 6(1) that is not relevant to this paragraph. Regulation 7 was amended by S.I. 2019/468 and S.I. 2019/1155.

(**109**) Regulation 16 was amended by S.I. 2018/801 and S.I. 2019/468.

(**110**) 1971 c.77.

(**111**) Regulation 6 was amended by S.I. 2018/801.

(**112**) The definition of “EEA national” was substituted by S.I. 2018/801.

- (c) a person who has a right to reside permanently in the United Kingdom by virtue of regulation 15(1)(c), (d) or (e) of the EEA Regulations (right of permanent residence)(**113**),
- (d) a frontier worker within the meaning of regulation 3 of the Citizens' Rights (Frontier Workers) (EU Exit) Regulations 2020(**114**), or a family member of such a worker where that family member has been granted limited leave to enter or remain in the United Kingdom by virtue of Appendix EU of the immigration rules,
- (e) a refugee within the definition in Article 1 of the Convention relating to the Status of Refugees done at Geneva on 28 July 1951(**115**), as extended by Article 1(2) of the Protocol relating to the Status of Refugees done at New York on 31 January 1967(**116**),
- (f) a person who has been granted, or is deemed to have been granted, leave outside the immigration rules ^{F19}...
- (g) a person who has humanitarian protection granted under the immigration rules,
- (h) a person who is in the United Kingdom as a result of their deportation, expulsion or other removal by compulsion of law from another country to the United Kingdom and is not a person subject to immigration control within the meaning of section 115(9) of the Immigration and Asylum Act 1999(**117**),
- (i) a person in receipt of a qualifying income-related benefit, but in the case of a person in receipt of an income-based jobseeker's allowance only where that person has a right to reside other than the rights to reside described in paragraph (4)(a) to (c), ^{F20}...
- (j) a person described in regulation 17(2)(c) or (e) who is posted overseas to perform duties and immediately before the person was so posted, or was first so posted in the case of a series of consecutive postings, the person was habitually resident in the United Kingdom,
- ^{F21}(k) a person granted leave in accordance with the rules referred to in sub-paragraph (f), where such leave is granted by virtue of—
 - (i) the Afghan Relocations and Assistance Policy, or
 - (ii) the previous scheme for locally-employed staff in Afghanistan (sometimes referred to as the ex-gratia scheme), ^{F22}...
- (l) a person in Great Britain not coming within sub-paragraph [^{F23}(f)] or (k) who left Afghanistan in connection with the collapse of the Afghan government that took place on 15 August 2021][^{F24}, ^{F25}...
- (m) a person in Great Britain who was residing in Ukraine immediately before 1 January 2022, left Ukraine in connection with the Russian invasion which took place on 24 February 2022 and—
 - (i) has been granted leave in accordance with the rules referred to in sub-paragraph (f), or
 - (ii) has a right of abode in the United Kingdom within the meaning of section 2 of the Immigration Act 1971 or [^{F26}does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act]][^{F27}, ^{F28}...
- (n) a person in Great Britain who was residing in Sudan before 15 April 2023, left Sudan in connection with the violence which rapidly escalated on 15 April 2023 in Khartoum and across Sudan and—

(**113**) There was an amendment to regulation 15(4) by S.I. 2018/801 that is relevant to this provision.

(**114**) [S.I. 2020/1213](#).

(**115**) Cmnd 9171.

(**116**) Cmnd 3906.

(**117**) [1999 c.33](#). Section 115(9) was amended by [S.I. 2020/1309](#).

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- (i) has been granted leave in accordance with the rules referred to in sub-paragraph (f), or
- (ii) has a right of abode in the United Kingdom within the meaning of section 2 of the Immigration Act 1971 or does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act]^{F29}, or
- (o) a person in Great Britain who was residing in Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights or Lebanon immediately before 7 October 2023, left Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights or Lebanon in connection with the Hamas terrorist attack in Israel on 7 October 2023 or the violence which rapidly escalated in the region following the attack and—
 - (i) has been granted leave in accordance with the rules referred to in sub-paragraph (f), or
 - (ii) has a right of abode in the United Kingdom within the meaning of section 2 of the Immigration Act 1971 or does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act.]
- (7) In this regulation—
 - (a) “the EEA Regulations” means the Immigration (European Economic Area) Regulations 2016(**118**) and references to those Regulations are to be read with schedule 4 of the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (Consequential, Saving, Transitional and Transitory Provisions) (EU Exit) Regulations 2020(**119**),
 - (b) “EEA national” has the meaning given by regulation 2(1) of the EEA Regulations,
 - (c) “family member” has the meaning given in regulation 7(1)(a), (b) or (c) of the EEA Regulations, except that regulation 7(4) of those Regulations does not apply for the purposes of paragraph (5) and (6)(b)(ii),
 - (d) “immigration rules” means the immigration rules made under section 3(2) of the Immigration Act 1971(**120**), and
 - (e) “relevant person of Northern Ireland” has the meaning given in Annex 1 of Appendix EU to the immigration rules.

Textual Amendments

- F19** Words in reg. 16(6)(f) omitted (1.4.2023) by virtue of [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **6(a)**
- F20** Word in reg. 16(6)(i) omitted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **5(b)**
- F21** Reg. 16(6)(k)(l) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **5(c)**
- F22** Word in reg. 16(6)(k) omitted (1.4.2023) by virtue of [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **6(b)**
- F23** Word in reg. 16(6)(l) substituted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **6(c)**
- F24** Reg. 16(6)(m) and word inserted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **6(d)**

(**118**) S.I. 2016/1052.

(**119**) S.I. 2020/1309.

(**120**) 1971 c.77.

- F25** Word in reg. 16(6)(l) omitted (17.5.2023 at 5.54 p.m.) by virtue of The Social Security (Residence Requirements) (Sudan) (Scotland) Regulations 2023 (S.S.I. 2023/149), regs. 1(1), **9(2)(a)**
- F26** Words in reg. 16(6)(m)(ii) substituted (5.11.2023) by The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2023 (S.S.I. 2023/268), regs. 1, **3(3)**
- F27** Reg. 16(6)(n) and word inserted (17.5.2023 at 5.54 p.m.) by The Social Security (Residence Requirements) (Sudan) (Scotland) Regulations 2023 (S.S.I. 2023/149), regs. 1(1), **9(2)(b)**
- F28** Word in reg. 16(6)(m) omitted (26.10.2023 at 5.38 p.m.) by virtue of The Social Security (Residence and Presence Requirements) (Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights and Lebanon) (Scotland) Regulations 2023 (S.S.I. 2023/309), regs. 1(2), **9(2)(a)**
- F29** Reg. 16(6)(o) and word inserted (26.10.2023 at 5.38 p.m.) by The Social Security (Residence and Presence Requirements) (Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights and Lebanon) (Scotland) Regulations 2023 (S.S.I. 2023/309), regs. 1(2), **9(2)(b)**

Commencement Information

- I16** Reg. 16 in force at 1.4.2022, see **reg. 1**

Persons treated as being in Great Britain

17.—(1) A person to whom paragraph (2) or (3) applies is to be treated as being in Great Britain, unless the person is to be treated as not in Great Britain under regulation 16.

- (2) This paragraph applies to a person who is outside Great Britain in that person's capacity as—
- an aircraft worker,
 - a continental shelf worker who is in a designated area or a prescribed area,
 - a Crown servant,
 - a mariner, or
 - a member of the regular forces or the reserve forces (within the meaning of section 374 of the Armed Forces Act 2006(**121**)).
- (3) This paragraph applies to a person if—
- that person is a member of a couple and the other member of the couple is a person to whom paragraph (2) applies, and
 - the person is outside Great Britain by reason only of the fact that the person is living with the other member of the couple.
- (4) In this regulation—
- “aircraft worker” means a person who is employed under a contract of service as a pilot, commander, navigator or other member of the crew of any aircraft or in any other capacity on board any aircraft where—
 - the employment in that other capacity is for the purposes of the aircraft or its crew or of any passengers or cargo or mail carried on that aircraft, and
 - the contract is entered into in the United Kingdom with a view to its performance (in whole or in part) while the aircraft is in flight,
 - “continental shelf worker” means a person who is employed, whether under a contract of service or not, in a designated area or a prescribed area in connection with any activity mentioned in section 11(2) of Petroleum Act 1998(**122**),
 - “Crown servant” means a person employed by or under the Crown,

(121)2006 c.52. Section 374 was relevantly amended by section 44 of the Defence Reform Act 2014 (c.20).
(122)1998 c.17.

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- (d) “designated area” means any area which may from time to time be designated by Order in Council under the Continental Shelf Act 1964(123) as an area within which the rights of the United Kingdom with respect to the seabed and subsoil and their natural resources may be exercised,
- (e) “mariner” means a person who is employed under a contract of service as a master or member of the crew of any ship or vessel or in any other capacity on board any ship or vessel where—
 - (i) the employment in that other capacity is for the purposes of that ship or vessel or its crew or any passengers or cargo or mails carried by the ship or vessel, and
 - (ii) the contract is entered into in the United Kingdom with a view to its performance (in whole or in part) while the ship or vessel is on its voyage, and
- (f) “prescribed area” means any area over which Norway or any member State of the European Union exercises sovereign rights for the purpose of exploring the seabed and subsoil and exploiting their natural resources, being an area outside the territorial seas of Norway or that member State, or any other area which is from time to time specified under section 10(8) of the Petroleum Act 1998.

Commencement Information

I17 Reg. 17 in force at 1.4.2022, see reg. 1

Temporary absence from Great Britain

18.—(1) For the purposes of determining whether a person is in Great Britain, a person’s temporary absence from Great Britain is disregarded—

- (a) for the first month of the temporary absence if paragraph (2) applies, or
- (b) for the first 6 months of the temporary absence if paragraph (3) applies.

(2) This paragraph applies where the person was entitled to council tax reduction immediately before the beginning of the period of temporary absence.

(3) This paragraph applies where—

- (a) the person was entitled to council tax reduction immediately before the beginning of the period of temporary absence, and
- (b) the absence is solely in connection with—
 - (i) the treatment of the person for an illness or physical or mental disability by, or under the supervision of, a person appropriately qualified to carry out that treatment,
 - (ii) the person accompanying a person described in paragraph (5) for the treatment of the person so described for an illness or physical or mental disability by, or under the supervision of, a person appropriately qualified to carry out that treatment, or
 - (iii) the person undergoing medically approved convalescence or care as a result of treatment for an illness or physical or mental disability, where the person had that illness or disability before leaving Great Britain.

(4) The period in paragraph (1)(a) may be extended by up to one month if—

- (a) the temporary absence is in connection with the death of—
 - (i) a person described in paragraph (5), or

- (ii) a close relative of the person or a close relative of a person described in paragraph (5), and
 - (b) the relevant authority is satisfied that it would be unreasonable to expect the person to return to Great Britain within the first month.
- (5) A person described by this paragraph is—
- (a) where the person is a member of a couple, the other member of the couple, or
 - (b) a child or young person for whom the person, or where the person is a member of a couple, the other member of the couple, is responsible.
- (6) In this regulation “appropriately qualified” means qualified to provide medical treatment or physiotherapy or a form of treatment which is similar to, or related to, either of those forms of treatment.

Commencement Information

I18 [Reg. 18](#) in force at 1.4.2022, see [reg. 1](#)

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

19.—(1) A person is not entitled to council tax reduction in respect of a day and a dwelling of which the person is a resident if the person is throughout that day a person subject to immigration control.

(2) In paragraph (1) “a person subject to immigration control” has the meaning given in section 115(9) of the Immigration and Asylum Act 1999(**124**), but does not include a person who is—

- (a) a national of a state which has ratified the European Convention on Social and Medical Assistance (done in Paris on 11 December 1953) or a state which has ratified the Council of Europe Social Charter (signed in Turin on 18 October 1961), and
- (b) lawfully present in the United Kingdom.

Commencement Information

I19 [Reg. 19](#) in force at 1.4.2022, see [reg. 1](#)

Persons not entitled to council tax reduction: students

20.—(1) Except to the extent that a student may be entitled to second adult rebate by virtue of regulation 13 (conditions of entitlement to council tax reduction), a student to whom paragraph (2) applies is not entitled to council tax reduction in respect of a day and a dwelling of which that student is resident.

(2) This paragraph applies—

- (a) subject to paragraphs (3) and (7), to a full-time student, and
- (b) to a student who is treated as not being in Great Britain in accordance with regulation 16 (persons not entitled to council tax reduction: persons treated as not being in Great Britain).

(3) Paragraph (2)(a) does not apply to a student—

- (a) who is a person on a qualifying income-related benefit or who has an award of universal credit,

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- (b) who is a lone parent,
- (c) whose applicable amount would, but for this regulation, include disability premium under paragraph 11 of schedule 1 or severe disability premium under paragraph 13 of that schedule,
- (d) whose applicable amount would include the disability premium but for the student being treated as capable of work by virtue of a determination made in accordance with Regulations made under section 171E of the 1992 Act⁽¹²⁵⁾,
- (e) who is, or is treated as, incapable of work and has been so incapable, or has been so treated as incapable, of work in accordance with the provisions of, and Regulations made under, Part 12A of the 1992 Act (incapacity for work) for a continuous period of not less than 196 days, and for this purpose any two or more separate periods separated by a break of not more than 56 days is to be treated as one continuous period,
- (f) who has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations ^{F30}or the Employment and Support Allowance Regulations 2013] for a continuous period of not less than 196 days, and for this purpose any two or more separate periods separated by a break of not more than 84 days are to be treated as one continuous period,
- (g) who has a partner who is also a full-time student, if the student or that partner is responsible for a child or young person,
- (h) who is a single applicant with whom a child is placed by a local authority or voluntary organisation within the meaning of the Children Act 1989⁽¹²⁶⁾^{F31}under section 26(1)(a) of the Children (Scotland) Act 1995 or in respect of whom arrangements have been made by a local authority under section 26(1)(c) of that Act],
- (i) who is—
 - (i) aged under 21 and whose course of study is not a course of higher education,
 - (ii) aged 21 and attained that age during a course of study which is not a course of higher education, or
 - (iii) a young person or child within the meaning of section 142 of the 1992 Act (child and qualifying young person)⁽¹²⁷⁾,
- (j) in respect of whom ^{F32}, on account of the student's disability by reason of deafness]—
 - (i) a supplementary requirement has been determined under paragraph 9 of Part 2 of schedule 2 of the Education (Mandatory Awards) Regulations 2003⁽¹²⁸⁾,
 - (ii) an allowance, or as the case may be, bursary has been granted which includes a sum under regulation 4(1)(d) of the Students' Allowances (Scotland) Regulations 2007⁽¹²⁹⁾ in respect of expenses incurred,
 - (iii) a payment has been made under section 2 of the Education Act 1962⁽¹³⁰⁾ or under or by virtue of Regulations made under the Teaching and Higher Education Act 1998⁽¹³¹⁾,

⁽¹²⁵⁾ Section 171E was added by section 6 of the Social Security (Incapacity for Work) Act 1994 (c.18) and amended by paragraph 76 of schedule 7 of the Social Security Act 1998 (c.14).

⁽¹²⁶⁾ 1989 c.41.

⁽¹²⁷⁾ Section 142 was substituted by section 1 of the Child Benefit Act 2005 (c.6).

⁽¹²⁸⁾ S.I. 2003/1994. Paragraph 9 of schedule 2 was amended by S.I. 2008/1477.

⁽¹²⁹⁾ 2007/153.

⁽¹³⁰⁾ 1962 c.12. Section 2 was repealed by paragraph 1 of schedule 4 of the Teaching and Higher Education Act 1998 subject to transitional provisions and savings in S.I. 1998/3237.

⁽¹³¹⁾ 1998 c.30.

- (iv) a grant has been made under regulation 38 of the Education (Student Support) Regulations 2011(**132**), regulation 25 of the Assembly Learning Grants and Loans (Higher Education) (Wales) (No. 2) Regulations 2011(**133**) or regulation 5 of the Education (Student Support) (No. 2) Regulations (Northern Ireland) 2009(**134**), or
- (v) a supplementary requirement has been determined under paragraph 9 of schedule 6 of the Students Awards Regulations (Northern Ireland) 2003(**135**) or a payment has been made under article 50(3) of the Education and Libraries (Northern Ireland) Order 1986(**136**)^{F33}

(4) Where paragraph (3)(e) applies to a full-time student and the student ceases, for a period of 56 days or less, to be incapable or to be treated as incapable of work, on the student again becoming incapable or treated as incapable of work, paragraph (3)(e) applies for so long as the student remains incapable or is treated as remaining incapable of work.

(5) In paragraph 3(i)—

- (a) head (ii) only applies to an applicant until the end of the course during which the applicant attained the age of 21, and
- (b) a reference to a course of higher education is a reference to a course of any description mentioned in schedule 6 of the Education Reform Act 1988(**137**).

(6) A full-time student to whom paragraph (3)(j) applies, is to be treated as satisfying that subparagraph from the date on which the student made a request for the supplementary requirement, allowance, bursary or payment as the case may be.

(7) Paragraph (2) does not apply to a full-time student for the period specified in paragraph (8) if—

- (a) at any time during an academic year, with the consent of the relevant educational establishment, the student ceases to attend or undertake a course of study because the student is—
 - (i) engaged in caring for another person, or
 - (ii) ill,
- (b) the student has subsequently ceased to be engaged in caring for the person or, as the case may be, has subsequently recovered from that illness, and
- (c) the student is not eligible for a grant or a student loan in respect of the period specified in paragraph (8).

(8) The period specified for the purposes of paragraph (7) is the period, not exceeding one year, beginning on the day on which the student ceased to be engaged in caring for the person or, as the case may be, the day on which the student recovered from that illness and ending on the day before the earliest of—

- (a) the day on which the student resumes attending or undertaking the course of study, or
- (b) the day from which the relevant educational establishment agrees that the student may resume attending or undertaking the course of study.

(9) In paragraph (7) “academic year” means the period of 12 months beginning on 1 January, 1 April, 1 July or 1 September according to whether the course in question begins in the winter,

(132) S.I. 2011/1986. Regulation 38 was amended by S.I. 2012/1653, S.I. 2013/235, S.I. 2013/1728, S.I. 2014/2765, S.I. 2015/1951, S.I. 2016/270 and S.I. 2021/127.

(133) S.I. 2011/886. Regulation 25 was revoked by regulation 3 of S.I. 2012/3097 subject to savings and transitional provisions in regulation 3 of S.I. 2012/3097.

(134) S.R. 2009/373. Regulation 5 was amended by S.R. 2010/383, S.R. 2013/128, S.R. 2017/7, S.R. 2019/35 and S.R. 2021/50.

(135) S.R. 2003/459. Paragraph 9 of schedule 6 was amended by S.R. 2008/254.

(136) S.I. 1986/594 (N.I. 3).

(137) 1988 c.40.

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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.

Textual Amendments

- F30** Words in reg. 20(3)(f) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **6(a)**
- F31** Words in reg. 20(3)(h) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **6(b)**
- F32** Words in reg. 20(3)(j) inserted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **7(a)**
- F33** Words in reg. 20(3)(j) omitted (1.4.2023) by virtue of [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **7(b)**

Commencement Information

- I20** [Reg. 20](#) in force at 1.4.2022, see [reg. 1](#)

CHAPTER 3

Over-entitlement

Non-recovery of council tax arrears caused by official error

21.—(1) Arrears of council tax are not recoverable if they arise in consequence of an over-entitlement to council tax reduction as described in paragraph (2).

(2) This paragraph applies to an over-entitlement which arises in consequence of an official error where the applicant or a person acting on their behalf or any other person to whom the council tax reduction is awarded could not have reasonably been expected to realise that it was an over-entitlement at the time it arose or upon any subsequent notification of entitlement.

(3) In this regulation, “over-entitlement” means an amount of council tax reduction which was awarded and to which there was no entitlement (whether on the initial decision or as subsequently reviewed or superseded or further reviewed or superseded).

(4) In this regulation, “official error” means a mistake, whether in the form of an act or omission, by—

- (a) the relevant authority,
- (b) an officer or person acting for the relevant authority, or
- (c) a person providing services to the relevant authority,

where the applicant, a person acting on their behalf or any other person to whom the council tax reduction is awarded, did not cause or materially contribute to that mistake.

Commencement Information

- I21** [Reg. 21](#) in force at 1.4.2022, see [reg. 1](#)

PART 4

Procedural Matters

CHAPTER 1

Applications

Who may apply

22. In the case of a couple an application is to be made by whichever one of them they agree should apply or, in default of agreement, by whichever one of them the relevant authority determines is to make the application.

Commencement Information

I22 Reg. 22 in force at 1.4.2022, see [reg. 1](#)

Written applications

23.—(1) Subject to regulation 24 (applications: universal credit claimants) and regulation 25 (telephone applications) an application must be sent in writing to the office designated by the relevant authority as the office to which applications should be sent and—

- (a) made on a properly completed form approved for the purposes by the relevant authority, or
- (b) in such written form as the relevant authority accepts as sufficient in the circumstances of any particular case or class of cases having regard to the sufficiency of the written information and evidence.

(2) Where an application is not made in the form described in paragraph (1)(a) or (b) it is defective.

(3) Where an application is defective because—

- (a) it was made on the form approved for the purpose but that form is not accepted by the relevant authority as being properly completed, the relevant authority may request the applicant to complete the defective application, or
- (b) it was made in writing but not on the form approved for the purpose and the relevant authority does not accept the application as being in a written form which is sufficient in the circumstances of the case, having regard to the sufficiency of the written information and evidence, the relevant authority may supply the applicant with the approved form or request further information or evidence.

(4) A defective application is to be treated as if it had been validly made in the first instance if, in any particular case, one of the conditions specified in paragraph (5) is satisfied.

(5) The conditions are that—

- (a) where paragraph (3)(a) (incomplete form) applies, the relevant authority receives the properly completed application or the information requested to complete it within one month of the authority's request, or any longer period the relevant authority considers reasonable, or
- (b) where paragraph (3)(b) (application not on approved form or further information requested by relevant authority) applies—

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- (i) the approved form sent to the applicant is received by the relevant authority properly completed within one month of it having been sent to the applicant, or any longer period the relevant authority considers reasonable, or
- (ii) the applicant supplies whatever information or evidence was requested under that paragraph within one month of the request, or any longer period the relevant authority considers reasonable.

(6) An application made on an approved form is for the purposes of these Regulations properly completed if completed in accordance with the instructions on the form, including any instructions to provide information and evidence in connection with the application.

Commencement Information

I23 Reg. 23 in force at 1.4.2022, see [reg. 1](#)

Applications: universal credit claimants

24.—(1) An application may be treated as made where—

- (a) a person has made a claim for universal credit,
- (b) the Secretary of State has supplied relevant information in relation to that person to a relevant authority in accordance with section 131 of the 2012 Act (information-sharing in relation to welfare services etc.)(**138**), and
- (c) that person is liable to pay council tax to the relevant authority.

(2) Paragraph (1) is not to be construed as creating a duty, obligation, or right which is contrary to any duty, obligation or right created by—

- (a) the data protection legislation listed in section 3(9) of the Data Protection Act 2018(**139**), or
- (b) any other rule of law which relates to data protection.

Commencement Information

I24 Reg. 24 in force at 1.4.2022, see [reg. 1](#)

Telephone applications

25.—(1) Where the relevant authority has published a telephone number for the purpose of receiving applications for council tax reduction, an application may be made by telephone to that telephone number.

(2) The relevant authority may determine that an application made by telephone is not a valid application unless the applicant approves a written statement of the person's circumstances, provided by the relevant authority.

(3) An application made by telephone in accordance with paragraph (1) is defective unless the relevant authority is provided with all the information requested by it during the telephone call.

(4) Where an application made by telephone in accordance with paragraph (1) is defective, the applicant must be given an opportunity to correct the defect.

(**138**) Section 131 was amended by section 4 of the Wales Act 2014 (c.29) and section 20 of the Welfare Reform and Work Act 2016 (c.7).

(**139**) 2018 c.12. Section 3 was amended by S.I. 2019/419.

(5) If the applicant corrects the defect referred to in paragraph (4) within one month, or any longer period the relevant authority considers reasonable, of the date the authority last drew attention to the defect, the application is to be treated as if it had been validly made in the first instance.

(6) If the person does not correct the defect within one month, or any longer period the relevant authority considers reasonable, of the date the authority last drew attention to the defect, the application may be treated as if it had not been defective if the relevant authority considers that it has sufficient information to determine the application.

Commencement Information

I25 Reg. 25 in force at 1.4.2022, see reg. 1

Date on which an application is made

26.—(1) Subject to paragraph (3) and regulation 9(9) (occupation of a dwelling as a home) the date on which an application is made is—

- (a) where an award of a qualifying income-related benefit or universal credit has been made to the applicant or the applicant’s partner and the application for council tax reduction is made, or is treated as made, within one month of the date on which the claim for that qualifying income-related benefit or universal credit was received at the appropriate DWP office, the first day of entitlement to that qualifying income-related benefit or universal credit arising from that claim,
- (b) where an applicant or the applicant’s partner is a person on qualifying income-related benefit or universal credit and the applicant becomes liable for the first time to pay council tax in respect of the dwelling which the applicant occupies as a home, where the application is received by the relevant authority within one month of the date on which the applicant first became liable to pay council tax, the date on which the applicant first became so liable,
- (c) where an applicant separates from a partner who was entitled to council tax reduction at the time of the separation, and where the applicant makes an application for council tax reduction within one month of the separation, the date of the separation,
- (d) where the applicant (“A”) was the partner of a person (“B”) at the date of B’s death and—
 - (i) B was entitled to council tax reduction at that date,
 - (ii) immediately before B’s death, A and B jointly had an award of universal credit, and
 - (iii) where A makes an application for council tax reduction within one month of the last day on which B is treated as if B had not died for the purpose of entitlement to universal credit in accordance with regulation 37(a) of the 2013 Regulations, the last day on which B is treated as if B had not died for the purpose of entitlement to universal credit in accordance with regulation 37(a) of the 2013 Regulations (run-on after a death),
- (e) where the applicant (“A”) was the partner of a person (“B”) at the date of B’s death and—
 - (i) B was entitled to council tax reduction at that date,
 - (ii) immediately before B’s death, neither A nor B had any award of universal credit, or either A or B had an award of universal credit, but it was not awarded to A and B jointly, and
 - (iii) A makes an application for council tax reduction within one month of the date of B’s death,that date,

- (f) except where sub-paragraph (a), (b), (c), (d) or (e) is satisfied, in a case where a properly completed application is received within one month, or any longer period the relevant authority considers reasonable, of the date on which—
- (i) an application form was issued to the applicant following the applicant first notifying, by whatever means, the relevant authority of an intention to make an application, or
 - (ii) the applicant notifies, by whatever means, the relevant authority of an intention to make an application by telephone in accordance with regulation 25 (telephone applications),
- the date of first notification,
- (g) in any other case, the date on which the application is received by the relevant authority.

(2) For the purpose of paragraph (1)(a), a person who has been awarded an income-based jobseeker's allowance or an income-related employment and support allowance is to be treated as entitled to that allowance for any days which immediately precede the first day of that award and on which the person would, but for Regulations made under—

- (a) in the case of income-based jobseeker's allowance, paragraph 4 of schedule 1 of the Jobseekers Act (waiting days), or
- (b) in the case of income-related employment and support allowance, paragraph 2 of schedule 2 of the 2007 Act (waiting days),

have been entitled to that allowance.

(3) Except in the case of an application made by a person living abroad, where a person has not become liable for council tax to a relevant authority but it is anticipated that the person will become liable within the period of 8 weeks, the person may apply for council tax reduction at any time in that period and, provided that liability arises within that 8 week period, the relevant authority is to treat the application as having been made on the day on which the liability for council tax arises.

(4) Where a relevant authority has not set or imposed its council tax by the beginning of the financial year, if an application for council tax reduction is properly made or treated as made and—

- (a) the date on which the application is made or treated as made is in the period from 1 April of the current year and ending one month after the date on which the authority sets or imposes the tax, and
- (b) if the tax had been determined, the applicant would have been entitled to council tax reduction either from—
 - (i) the reduction week in which 1 April of the current year fell, or
 - (ii) a reduction week falling after the date specified in head (i) but before the application was made,

the relevant authority must treat the application as made in the reduction week immediately preceding the reduction week in which such entitlement would have commenced.

(5) Except in the case of an application made by a person living abroad, where the applicant is not entitled to council tax reduction in the reduction week immediately following the date of the application but the relevant authority is of the opinion that unless there is a change of circumstances the applicant will be entitled to council tax reduction for a period beginning not later than the thirteenth reduction week following the date on which the application is made, the relevant authority may treat the application as made on a date in the reduction week immediately preceding the first reduction week of that period of entitlement and grant entitlement to council tax reduction accordingly.

(6) In the case of a person who has attained, or whose partner has attained, the age which is 17 weeks younger than pensionable age, paragraph (5) applies as if for the reference to the thirteenth reduction week, there was substituted a reference to the seventeenth reduction week.

(7) Where an applicant (“C”)—

- (a) makes an application which includes (or which C subsequently requests should include) a period before the application is made, and
- (b) from a day in that period, up to the date when C made the application (or subsequently requested that the application should include a past period), C had continuous good cause for failing to make an application (or request that the application should include that period),

the application is to be treated as made on the date determined in accordance with paragraph (8).

(8) The date referred to in paragraph (7) is the latest of—

- (a) the first day from which C had continuous good cause for failing to make the application,
- (b) the day 6 months before the date the application was made, or
- (c) the day 6 months before the date when C requested that the application should include a past period.

(9) In this regulation “appropriate DWP office” means—

- (a) an office of the Department for Work and Pensions or any other place designated by the Secretary of State as a place to, or at which, any claim, notice, document, evidence or other information may be sent, delivered or received for the purposes of a claim for a qualifying income-related benefit or universal credit and includes a postal address specified by the Secretary of State for that purpose, or
- (b) an address approved by means of a direction given by the Secretary of State for the purposes of receiving any claim, notice, document, evidence or other information sent by electronic communications for the purposes of a claim for a qualifying income-related benefit or universal credit.

Commencement Information

I26 Reg. 26 in force at 1.4.2022, see [reg. 1](#)

Evidence and information

27.—(1) Subject to paragraphs (2) to (4) an applicant must furnish any certificates, documents, information and evidence in connection with an application for council tax reduction or existing entitlement to council tax reduction as may reasonably be required by the relevant authority in order to determine that person’s entitlement to, or continuing entitlement to, council tax reduction and must do so within one month of the authority requiring the applicant to do so, or any longer period the authority considers reasonable.

(2) Nothing in this regulation requires a person to furnish any certificates, documents, information or evidence relating to a payment to which paragraph (3) applies.

(3) This paragraph applies to—

- (a) a payment which is disregarded under regulation 75 (special schemes for compensation etc.), other than a payment by ILF Scotland, and
- (b) a payment which is disregarded under regulation 90(9)(b) (non-dependant deductions) or paragraph 2(b) of schedule 2 (amount of second adult rebate: second adult’s gross income), other than a payment by ILF Scotland.

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- (4) Where a request is made under paragraph (1) the relevant authority must—
- (a) inform the applicant of the duty under regulation 31 to notify the authority of any change of circumstances, and
 - (b) without prejudice to the extent of the duty owed under regulation 31, indicate to the applicant, either orally or by notice or by reference to some other document available to that applicant, on application and without charge, the kind of changes of circumstances which are to be notified.
- (5) Where an applicant or any partner of that applicant has attained pensionable age and is a member of, or a person deriving entitlement to a pension under, a personal pension scheme, the applicant must, where the relevant authority so requires, furnish the following information—
- (a) the name and address of the pension fund holder, and
 - (b) any other information including any reference or policy number as is needed to enable the personal pension scheme to be identified.
- (6) In this regulation “pension fund holder” means the trustees, managers or scheme administrators, as the case may be, of the scheme concerned.

Commencement Information

I27 Reg. 27 in force at 1.4.2022, see [reg. 1](#)

Amendment of applications

28.—(1) Subject to paragraph (2), at any time before a relevant authority has made a determination on an application the applicant may amend the application by notice in writing sent to the office designated by the relevant authority as the office to which applications should be sent.

(2) Where an application is made by telephone in accordance with regulation 25 (telephone applications) an amendment may be made by telephone to the telephone number specified by the relevant authority for the purpose of that regulation.

(3) Any application amended in accordance with paragraph (1) or (2) is to be treated as if it had been in its amended state when it was first made.

Commencement Information

I28 Reg. 28 in force at 1.4.2022, see [reg. 1](#)

Withdrawal of applications

29.—(1) An applicant may withdraw the application at any time by notice in writing delivered or sent to the office designated by the relevant authority as the office to which applications should be sent before the relevant authority has determined the application.

(2) Where the application was made by telephone in accordance with regulation 25, the withdrawal may be made by telephone to the telephone number specified by the relevant authority for the purpose of that regulation.

(3) Any notice of withdrawal given in accordance with paragraph (1) or (2) has effect when it is received by the relevant authority.

Commencement Information

I29 [Reg. 29](#) in force at 1.4.2022, see [reg. 1](#)

Sending documents by electronic communication

30.—(1) For the purpose of these Regulations, an applicant may send a document by electronic communication—

- (a) in a form approved by the relevant authority for the purposes of this regulation,
- (b) to an address notified by the relevant authority for the purpose of this regulation, and
- (c) by the method set out in paragraph (4).

(2) An applicant sending a document to a relevant authority by electronic communications is taken to have agreed—

- (a) to the use of electronic communications for all purposes relating to the application which are capable of being carried out electronically, and
- (b) that the address for the purpose of such communications is the address incorporated into, or otherwise logically associated with, that communication.

(3) Deemed agreement referred to in paragraph (2) subsists until the applicant gives notice to revoke the agreement, and the notice takes effect from the date specified in it, being a date not less than 7 working days after the date on which the notice is given.

(4) An electronic communication must be—

- (a) capable of being accessed by the recipient,
- (b) legible in all other material respects, and
- (c) sufficiently permanent to be used for subsequent reference.

(5) Unless the contrary is proved a document sent by the method specified in paragraph (4) is, for the purposes of any legal proceedings, to be regarded as having been—

- (a) delivered where the document has been delivered to or by the relevant authority and the delivery of the document has been recorded on an official computer system, and
- (b) received at the time and date of receipt recorded in an official computer system.

(6) In this regulation—

“address” includes any number or address used for the purpose of electronic communications or storage,

“document” includes an application, notice, certificate, information and evidence,

“electronic communication” has the same meaning as in section 15(1) of the Electronic Communications Act 2000(**140**),

“legible in all material respects” means that the information contained in the document is available to the recipient to no lesser extent than it would be if sent or given by means of a document in printed form, and

“official computer system” means a computer system maintained by or on behalf of the relevant authority for the sending, receiving, processing or storing of an application.

Commencement Information

I30 Reg. 30 in force at 1.4.2022, see [reg. 1](#)

CHAPTER 2

Notification of change of circumstances

Duty to notify changes of circumstances

31.—(1) Subject to paragraphs (3) and (4) and regulation 32 (alternative means of notifying changes of circumstances), if at any time between the making of an application and it being determined or during a period of entitlement to council tax reduction, there is a change of circumstances which an applicant might reasonably be expected to know might affect entitlement to council tax reduction that applicant must notify that change of circumstances by giving notice to the relevant authority—

- (a) in writing, or
- (b) by telephone—
 - (i) where the relevant authority has published a telephone number for that purpose or for the purposes of regulation 25 (telephone applications), unless the authority determines that in any particular case, or class of case, notification of a change of circumstances may not be given by telephone, or
 - (ii) in any case, or class of case, where the relevant authority determines that notice of a change of circumstances may be given by telephone, or
- (c) by any other means the relevant authority agrees to in any particular case.

(2) Subject to paragraph (3), the duty imposed by paragraph (1) does not extend to notifying changes—

- (a) in the amount of council tax payable to the relevant authority,
- (b) in the age of the applicant or of any member of the applicant's family,
- (c) to these Regulations,
- (d) in the case of an applicant who has an award of a qualifying income-related benefit, in circumstances which affect the amount of the award but not the amount of council tax reduction to which the applicant is or would be entitled, or
- (e) in the case of an applicant who has an award of universal credit, in circumstances where the relevant authority will be made aware of the change of circumstances by the Secretary of State.

(3) Notwithstanding paragraph (2)(b), (d) or (e) an applicant is required by paragraph (1) to notify the relevant authority of—

- (a) any change in the composition of the applicant's family arising from the fact that a person who was a member of the family is now no longer a member of the family because that person ceased to be a child or young person, or
- (b) the cessation of entitlement to universal credit or a qualifying income-related benefit.

(4) Where the amount of council tax reduction is the second adult rebate applicable to the applicant calculated in accordance with regulation 91 (second adult rebate), the applicant is under a duty to give written notice to the relevant authority of—

- (a) changes which occur—
 - (i) in the number of adults in the dwelling, or

- (ii) in those adults' total gross incomes,
which might reasonably be expected to change the applicant's entitlement to council tax reduction,
- (b) where any of the adults in the dwelling ceases to be in receipt of—
 - (i) state pension credit,
 - (ii) universal credit, or
 - (iii) a qualifying income-related benefit,the date when this occurs.

Commencement Information

I31 [Reg. 31](#) in force at 1.4.2022, see [reg. 1](#)

Alternative means of notifying changes of circumstances

32. Where a change of circumstances described in regulation 31(1) (duty to notify changes of circumstances) is a birth or death the relevant authority may determine for a particular class of case that the duty in that regulation to notify a change of circumstances may be discharged by personal attendance at an office specified by that authority.

Commencement Information

I32 [Reg. 32](#) in force at 1.4.2022, see [reg. 1](#)

CHAPTER 3

Effective Date

Date on which entitlement is to begin

- 33.—**(1) Subject to paragraph (2), where a person—
- (a) makes, or is treated as making, an application, and
 - (b) fulfils the conditions of entitlement to council tax reduction in regulation 13 or 14,
- that person is entitled to council tax reduction from the first Monday after the date on which the application is made or treated as made.
- (2) Where, a person—
- (a) becomes liable for the first time for council tax in respect of a dwelling in which the person resides,
 - (b) makes, or is treated as making, an application in the reduction week in which the person first becomes liable for council tax in respect of that dwelling, and
 - (c) fulfils the conditions of entitlement to council tax reduction in regulation 13 or 14,
- that person is entitled to council tax reduction from the day on which the person first becomes liable for council tax.

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Commencement Information

I33 Reg. 33 in force at 1.4.2022, see **reg. 1**

Date on which a change of circumstances is to take effect

34.—^{F34}(A1) Subject to paragraph (8), this regulation applies only where a change of circumstances occurs in the case of an applicant who does not have an award of universal credit.]

(1) Subject to the provisions of this regulation, for the purpose of calculating entitlement to council tax reduction a change of circumstances which affects entitlement to council tax reduction is to take effect from the first day of the reduction week starting immediately after the date on which the change actually occurs, and where that change is cessation of entitlement to any benefit under the benefit Acts, the date on which the change actually occurs is the day immediately following the last day of entitlement to that benefit.

(2) Where the change of circumstances is a change in the amount—

(a) of any benefit a person receives under the benefit Acts and the rate of that benefit is altered with effect from a date on or after 1 April in a year, but not later than 15 April in a year, the relevant authority may treat the person as possessing that benefit at the altered rate from 1 April or from the first Monday in April in that year,

^{F35}(b)

(3) Subject to paragraph (4), where the change of circumstances is a change in the amount of council tax payable, it takes effect from the day on which it actually occurs.

(4) Where the change of circumstances is a change in the amount a person is liable to pay in respect of council tax in consequence of Regulations under section 80 of the Act (reduced amounts of council tax)(**141**) or changes in the discount to which a dwelling may be subject under section 79 of that Act(**142**), it takes effect from the day on which the change in amount has effect.

(5) Where the change of circumstances is an amendment to these Regulations, it takes effect from the date on which the amendment to these Regulations comes into force.

(6) Where the change of circumstances is the applicant’s acquisition of a partner, it takes effect on the day on which the acquisition takes place.

(7) Where the change of circumstances is the applicant’s separation from a partner, it takes effect on the day on which the separation takes place.

(8) Where the change of circumstances is the death of an applicant’s partner and at the date of that death neither the applicant nor the applicant’s partner had any award of universal credit, ^{F36} ... the change of circumstances takes effect on the date of that death.

^{F37}(9)

(10) If two or more changes of circumstances occurring in the same reduction week would, but for this paragraph, take effect in different reduction weeks in accordance with paragraphs (1) to [^{F38}(8)] they take effect from the day to which the appropriate paragraph from (2) to [^{F38}(8)] refers, or, where more than one day is concerned, from the earlier day.

(11) Where the change of circumstances is that income, or an increase in the amount of income, other than a benefit or an increase in the amount of a benefit under the 1992 Act, Part 4 of the 2012 Act or article 24A of the Armed Forces and Reserve Forces (Compensation Scheme) Order

(141)Section 80 was amended by paragraph 176 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c.39) and S.I. 2013/388.

(142)Section 79 was amended by S.I. 2005/51.

2011(**143**), is paid in respect of a past period and there was no entitlement to income of that amount during that period, it takes effect from the first day on which the income, had it been paid in that period at intervals appropriate to that income, would have been taken into account for the purposes of these Regulations.

(12) Without prejudice to paragraph (8), where the change of circumstances is the payment of income or arrears of income in respect of a past period, it takes effect from the first day on which the income, had it been timeously paid in that period at intervals appropriate to that income, would have been taken into account for the purposes of these Regulations.

(13) Where the change of circumstances is that—

- (a) a conversion decision within the meaning of regulation 5(2)(a) of the Employment and Support Allowance (Existing Awards) Regulations has been made in relation to the applicant or the applicant's partner, or
- (b) the applicant or the applicant's partner is appealing a conversion decision within the meaning of regulation 5(2)(b) of the Employment and Support Allowance (Existing Awards) Regulations and is treated as having limited capability for work by virtue of regulation 30 of the Employment and Support Allowance Regulations(**144**) as modified by the Employment and Support Allowance (Existing Awards) Regulations,

it takes effect, where the conversion decision takes effect on or after 1 April in any year but before 16 April of that year, from 1 April and in any other case from the day the conversion decision takes effect.

Textual Amendments

- F34** Reg. 34(A1) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **7(1)(a)**
- F35** Reg. 34(2)(b) omitted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **7(1)(b)**
- F36** Words in reg. 34(8) omitted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **7(1)(c)**
- F37** Reg. 34(9) omitted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **7(1)(b)**
- F38** Word in reg. 34(10) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **7(1)(d)**

Commencement Information

- I34** [Reg. 34](#) in force at 1.4.2022, see [reg. 1](#)

^{F39}Changes of circumstances in cases involving an award of universal credit

34A.—(1) Subject to paragraph (9), this regulation applies only where a change of circumstance occurs in the case of an applicant who has an award of universal credit.

(2) Subject to paragraphs (3) to (11), for the purpose of calculating entitlement to council tax reduction a change of circumstances which affects entitlement to council tax reduction is to take effect—

- (a) where the change is a cessation of entitlement to universal credit, from the first day immediately following the day on which entitlement ceased,

(**143**) [S.I. 2011/517](#). Article 24A was added by [S.I. 2013/436](#) and amended by [S.I. 2017/247](#) and [S.I. 2019/440](#).

(**144**) Regulation 30 was amended by [S.I. 2013/2536](#) and [S.I. 2015/437](#).

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(b) where the Secretary of State has notified of a change of circumstances relevant to the universal credit [^{F40}award], from the first Monday of the assessment period in which the change is applied.

(3) Where a local authority becomes aware of a change relevant to the [^{F41}award of] universal credit, and also relevant to the administration of its local council tax reduction scheme, before the change is notified by the Secretary of State, the local authority may elect to apply the change—

- (a) from the date on which the change actually occurs, where the change relates to the joining, or leaving, of a household by the partner of an applicant,
- (b) for any other change not falling within sub-paragraph (a), from the first Monday immediately following the day on which the change actually occurred.

(4) Where the local authority becomes aware of a change of circumstances which is relevant to the administration of its local council tax reduction scheme, but is not relevant to the [^{F42}award of] universal credit, the change takes effect from the first Monday immediately following the date on which the change occurs.

(5) Where the change of circumstances is an amendment to these Regulations, the change takes effect from the date on which the amendment to these Regulations comes into force.

(6) Subject to paragraph (7), where the change of circumstances is a change in the amount of council tax payable, the change takes effect from the day on which the change in amount actually occurs.

(7) Where the change of circumstances is a change in the amount a person is liable to pay in respect of council tax in consequence of Regulations made under section 80 of the Act or changes in the discount to which a dwelling may be subject under section 79 of the Act, the change takes effect from the day on which the change in amount has effect.

(8) Where the change of circumstances is the death of an applicant's partner and at the date of that death the partners jointly had an award of universal credit, the change takes effect on the last day on which the applicant's partner is treated as if they had not died for the purpose of entitlement to universal credit in accordance with regulation 37(a) (run-on after a death) of the 2013 Regulations.

(9) Where the change of circumstances is the death of an applicant's partner and at the date of that death either the applicant or the applicant's partner had an award of universal credit but it was not to the partners jointly, the change of circumstances takes effect on the date of that death.

(10) Where as a result of a change of circumstances leading to an alteration of an award of a benefit payable under the Benefits Acts or the Social Security (Scotland) Act 2018, there is awarded a premium described in paragraph [^{F43}(11)], the change of circumstances takes effect from the beginning of the first day of the reduction week starting immediately after the day on which the change of circumstances actually occurs.

(11) The premiums referred to in paragraph (10) are—

- [^{F44}(a) the disabled child premium and the enhanced disability premium payable in accordance with paragraph 4, 4A, 4C or 4D of schedule 1,]
- (b) the disability premium payable in accordance with paragraphs 11 and 12 of schedule 1,
- (c) the severe disability premium payable in accordance with paragraph 13 of schedule 1,
- (d) the enhanced disability premium payable in accordance with paragraph 14 of schedule 1.]

Textual Amendments

F39 Reg. 34A inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), 7(2)

- F40** Word in reg. 34A(2)(b) substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **8(a)**
- F41** Words in reg. 34A(3) substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **8(b)**
- F42** Words in reg. 34A(4) substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **8(b)**
- F43** Word in reg. 34A(10) substituted (20.6.2022) by The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2022 (S.S.I. 2022/161), regs. 1, **3(1)(a)**
- F44** Reg. 34A(11)(a) substituted (20.6.2022) by The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2022 (S.S.I. 2022/161), regs. 1, **3(1)(b)**

Commencement Information

- I35** Reg. 34A in force at 1.4.2022, see [reg. 1](#)

PART 5

Applicable amount

Applicable amount

35. An applicant's weekly applicable amount is the aggregate of each of the following amounts which apply in the applicant's case—

- (a) an amount in respect of the applicant or, if the applicant is a member of a couple, an amount in respect of both of them, determined in accordance with paragraph 1 (personal allowances) of schedule 1 (the "personal allowance"),
- (b) an amount determined in accordance with paragraph 2 of schedule 1 in respect of any child or young person who is a member of the applicant's family (the "child premium"),
- (c) an additional amount determined in accordance with paragraph [F453, 4, 4A, 4C or 4D] of schedule 1 in respect of any child or young person who is disabled (the "disabled child premium" and "enhanced disability premium"),
- (d) an amount determined in accordance with paragraph 5 of schedule 1 in respect of any regular and substantial caring responsibilities for a severely disabled person (the "carer premium"),
- (e) the amount of any premiums which are applicable, determined in accordance with Parts 4 and 5 of schedule 1 ("disability premiums"),
- (f) the amount of either the—
 - (i) work-related activity component, or
 - (ii) support component,if applicable in accordance with Part 6 of schedule 1 (components),
- [F46](g) the amount of any transitional family premium determined in accordance with regulation 98 (transitional family premium),
- (h) the amount of any transitional addition which may be applicable to the applicant in accordance with Part 6 of schedule 1 (transitional addition) of the 2012 Regulations.]

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Textual Amendments

- F45** Words in [reg. 35\(c\)](#) substituted (20.6.2022) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2022 \(S.S.I. 2022/161\)](#), regs. 1, **3(2)**
- F46** [Reg. 35\(g\)\(h\)](#) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **8**

Commencement Information

- I36** [Reg. 35](#) in force at 1.4.2022, see [reg. 1](#)

PART 6

Assessment of household income and capital

CHAPTER 1

General

Calculation of income and capital of members of applicant's family

36.—(1) The income and capital of an applicant's partner is to be treated as income and capital of the applicant and is to be calculated or estimated in accordance with the provisions of this Part in the same way the applicant's income and capital is calculated or estimated and any reference to the "applicant" in this Part and in schedule 4 is, except where the context otherwise requires, to be construed for the purposes of this Part as if it included a reference to the applicant's partner.

(2) The income and capital of a child or young person is not to be treated as the income and capital of the applicant.

Commencement Information

- I37** [Reg. 36](#) in force at 1.4.2022, see [reg. 1](#)

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

37.—(1) Where it appears to the relevant authority that a non-dependant and the applicant have entered into arrangements in order to take advantage of the council tax reduction scheme set out in these Regulations and the non-dependant has more capital and income than the applicant, the authority must, except where the applicant is on a qualifying income-related benefit, treat the applicant as possessing the capital and income of the non-dependant and must disregard any capital and income which the applicant does possess.

(2) Where an applicant is treated as possessing the capital and income of a non-dependant under paragraph (1) the capital and income of that non-dependant is to be calculated or estimated in accordance with the provisions of this Part as if it was the capital and income of the applicant and any reference to the "applicant" is, except where the context otherwise requires, to be construed for the purposes of this Part as if it were a reference to that non-dependant.

Commencement Information

I38 Reg. 37 in force at 1.4.2022, see [reg. 1](#)

CHAPTER 2

Calculation of weekly income

Calculation of income on a weekly basis (applicants with no award of universal credit)

38.—(1) This regulation and regulations 39 to [^{F47}41A] apply where neither the applicant nor the applicant's partner, nor the partners jointly, have an award of universal credit.

(2) For the purposes of regulation 13(6) or regulation 14(5) (conditions of entitlement to council tax reduction) the income of an applicant is to be calculated on a weekly basis—

- (a) by estimating the amount which is likely to be the applicant's average weekly earned income in accordance with this Chapter ^{F48}....,
 - (b) by adding to that amount the average weekly unearned income calculated in accordance with this Chapter and Chapter 4 of this Part,
 - (c) by deducting any relevant childcare charges calculated in accordance with regulation 77, and
 - (d) in a case where the conditions in paragraph (3) are met, from that sum plus whichever credit specified in paragraph (3)(b) is appropriate, up to the maximum deduction specified in paragraph (4).
- (3) The conditions referred to in paragraph (2)(d) are that—
- (a) the applicant's average weekly earned income is less than the lower of the relevant childcare charges or whichever of the deductions specified in paragraph (2)(c) otherwise applies, and
 - (b) the applicant, or if the applicant is a member of a couple, either the applicant or the other member of the couple, is in receipt of working tax credit or child tax credit.
- (4) The maximum deduction to which paragraph (2)(d) refers is—
- (a) where the applicant's family includes only one child in respect of whom relevant childcare charges are paid, £175.00 per week, and
 - (b) where the applicant's family includes more than one child in respect of whom relevant childcare charges are paid, £300.00 per week.

Textual Amendments

F47 Word in reg. 38(1) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **9(a)**

F48 Words in reg. 38(2)(a) omitted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **9(b)**

Commencement Information

I39 Reg. 38 in force at 1.4.2022, see [reg. 1](#)

Average weekly employed earnings

39.—(1) For the purpose of regulation 38(2)(a), where an applicant’s income consists of employed earnings, the applicant’s average weekly earnings are to be estimated by reference to the earnings from that employment—

- (a) over a period immediately preceding the reduction week in which the application is made or treated as made and being a period of—
 - (i) 5 weeks, if the applicant is paid weekly, or
 - (ii) 2 months, if the applicant is paid monthly, or
- (b) whether or not sub-paragraph (a)(i) or (ii) applies, where an applicant’s earnings fluctuate, over such other period preceding the reduction week in which the application is made or treated as made as may, in any particular case, enable the applicant’s average weekly earnings to be estimated more accurately.

(2) Where the applicant has been in that employment for less than the period specified in paragraph (1)(a)(i) or (ii)—

- (a) in a case where the applicant has received earnings for the period that the applicant has been in that employment and those earnings are likely to represent the average weekly earnings from that employment, the applicant’s average weekly earnings are to be estimated by reference to those earnings,
- (b) in any other case, the relevant authority must require the applicant’s employer to furnish an estimate of the applicant’s likely weekly earnings over such period as the relevant authority may require and the applicant’s average weekly earnings are to be estimated by reference to that estimate.

(3) Where the amount of an applicant’s earnings changes during a period of entitlement to council tax reduction, average weekly earnings are to be estimated by reference to the applicant’s likely earnings from the employment over a period that is appropriate to allow the average weekly earnings to be estimated accurately but the length of the period is not in any case to exceed 52 weeks.

(4) For the purposes of this regulation the applicant’s employed earnings are to be calculated in accordance with Chapter 3 of this Part.

Commencement Information

I40 [Reg. 39](#) in force at 1.4.2022, see [reg. 1](#)

Average weekly earnings of self-employed earners

40.—(1) For the purpose of regulation 38(2)(a), where an applicant’s income consists of self-employed earnings the applicant’s average weekly earnings are to be estimated by reference to the earnings from that employment over such period as is appropriate in order that the applicant’s average weekly earnings may be estimated accurately but the length of the period is not in any case to exceed 52 weeks.

(2) For the purposes of this regulation the applicant’s self-employed earnings are to be calculated in accordance with Chapter 3 of this Part.

Commencement Information

I41 [Reg. 40](#) in force at 1.4.2022, see [reg. 1](#)

Average weekly unearned income

41.—(1) For the purpose of regulation 38(2)(b), an applicant’s unearned income must, except where paragraph (2) applies, be estimated over a period that is appropriate to allow the applicant’s average weekly income to be estimated accurately but the length of the period is not in any case to exceed 52 weeks ^{F49}....

(2) The period over which any benefit under the benefit Acts is to be taken into account is the period in respect of which that benefit is payable.

(3) For the purposes of this regulation unearned income is to be calculated in accordance with Chapter 4 of this Part.

Textual Amendments

F49 Words in [reg. 41\(1\)](#) omitted (1.4.2023) by virtue of [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, 9

Commencement Information

I42 [Reg. 41](#) in force at 1.4.2022, see [reg. 1](#)

[^{F50}Calculation of average weekly income from tax credits

41A.—(1) This regulation applies where an applicant receives a child tax credit or a working tax credit.

(2) The period over which that tax credit is to be taken into account, for the purposes of estimating an applicant’s average weekly unearned income in accordance with regulation 41 (average weekly unearned income), is set out in paragraph (3).

(3) Where the instalment in respect of which payment of that tax credit is made is—

- (a) a daily instalment, the period is one day, being the day in respect of which the instalment is paid,
- (b) a weekly instalment, the period is 7 days, ending on the day on which the instalment is due to be paid,
- (c) a 2 weekly instalment, the period is 14 days, commencing 6 days before the day on which the instalment is due to be paid, or
- (d) a 4 weekly instalment, the period is 28 days, ending on the day on which the instalment is due to be paid.]

Textual Amendments

F50 [Reg. 41A](#) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), 10

Commencement Information

I43 [Reg. 41A](#) in force at 1.4.2022, see [reg. 1](#)

Calculation of income on a weekly basis (applicants with an award of universal credit)

42.—(1) This regulation and regulation 43 apply where the applicant or the applicant’s partner has, or the partners jointly have, an award of universal credit.

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- (2) For the purposes of regulation 13(6) or regulation 14(5) (conditions of entitlement to council tax reduction) the income of an applicant is to be calculated on a weekly basis—
- (a) by estimating the amount which is likely to be the applicant’s average weekly earned income in accordance with this ^{F51}Part^{F52} ...,
 - (b) by adding to that amount the weekly unearned income calculated in accordance with this Chapter and Chapter 4 of this Part, and
 - (c) by then deducting any relevant childcare charges calculated in accordance with regulation 78(3), or in a case where the conditions in paragraph (3) are met, from that sum plus whichever credit specified in paragraph (3)(b) is appropriate, up to a maximum deduction.
- (3) The conditions referred to in paragraph (2)(c) are that—
- (a) the applicant’s average weekly earned income is less than the lower of the relevant child care charges or whichever of the deductions specified in paragraph (b) otherwise applies, and
 - (b) the applicant or, if the applicant is a member of a couple, either the applicant or the other member of the couple, is in receipt of working tax credit or child tax credit.
- (4) The maximum deduction to which paragraph (2)(c) refers is—
- (a) where the applicant’s family includes only one child in respect of whom relevant childcare charges are paid, ^{F53}£258.00^{F53} per week, and
 - (b) where the applicant’s family includes more than one child in respect of whom relevant childcare charges are paid, ^{F54}£442.00^{F54} per week.

Textual Amendments

- F51** Word in reg. 42(2)(a) substituted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **10**
- F52** Words in reg. 42(2)(a) omitted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **11**
- F53** Sum in reg. 42(4)(a) substituted (28.6.2023) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2023 \(S.S.I. 2023/197\)](#), regs. 1, **2(2)(a)**
- F54** Sum in reg. 42(4)(b) substituted (28.6.2023) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2023 \(S.S.I. 2023/197\)](#), regs. 1, **2(2)(b)**

Commencement Information

- I44** [Reg. 42](#) in force at 1.4.2022, see [reg. 1](#)

Calculation of average weekly income

43.—(1) For the purpose of regulation 42(2)(a) an applicant’s average weekly earned income is calculated by—

- (a) multiplying the applicant’s earned income for an assessment period by 12, and
- (b) dividing the product by 52.

(2) For the purpose of regulation 42(2)(b) an applicant’s average weekly unearned income is calculated by—

- (a) multiplying the applicant’s unearned income for an assessment period by 12, and
- (b) dividing the product by 52.

Commencement Information

I45 [Reg. 43](#) in force at 1.4.2022, see [reg. 1](#)

Meaning of “assessment period”

44.—(1) Where an applicant or the applicant’s partner has, or the partners jointly have, an award of universal credit—

- (a) an “assessment period” means the assessment period based on which the monthly award of universal credit is calculated in accordance with regulation 21 of the 2013 Regulations(**I45**), and
- (b) an applicant’s average total weekly income is calculated in accordance with regulation 43.

(2) Where neither the applicant nor the applicant’s partner, nor the partners jointly, have an award of universal credit, an “assessment period” is a period described in regulations 39 (average weekly employed earnings), 40 (average weekly self-employed earnings) [^{F55}, 41 (average weekly unearned income) and 41A (calculation of average weekly income from tax credits)] over which income falls to be calculated.

Textual Amendments

F55 Words in [reg. 44\(2\)](#) substituted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), [regs. 1, 11](#)

Commencement Information

I46 [Reg. 44](#) in force at 1.4.2022, see [reg. 1](#)

CHAPTER 3

Earned income

Meaning of “earned income”

45. “Earned income” means the remuneration or profits derived from—

- (a) employment under a contract of service or in an office, including elective office,
- (b) a trade, profession or vocation, or
- (c) any other paid work, or
- (d) any income treated as earned income in accordance with this Chapter.

Commencement Information

I47 [Reg. 45](#) in force at 1.4.2022, see [reg. 1](#)

Meaning of other terms relating to earned income

46.—(1) In this Chapter—

“HMRC” means Her Majesty’s Revenue and Customs,

(I45)Regulation 21 was amended by [S.I. 2014/2887](#) and [S.I. 2018/65](#).

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“PAYE Regulations” means the Income Tax (Pay As You Earn) Regulations 2003(146), and “relievable pension contributions” has the meaning in section 188 of the Finance Act 2004(147).

- (2) References in this Chapter to an applicant participating as a service user are to—
- (a) an applicant who is being consulted by or on behalf of—
 - (i) a body which has a statutory duty to provide services in the field of health, social care or social housing, or
 - (ii) a body which conducts research or undertakes monitoring for the purpose of planning or improving such services,
 in their capacity as a user, potential user, carer of a user or person otherwise affected by the provision of those services, or
 - (b) the carer of a person consulted under sub-paragraph (a).

Commencement Information

I48 Reg. 46 in force at 1.4.2022, see [reg. 1](#)

Calculation of earned income in an assessment period

47.—(1) The calculation of an applicant’s earned income in respect of an assessment period is, unless otherwise provided in this Chapter, to be based on the actual amounts received in that period.

- (2) Where—
- (a) an applicant has made a claim for universal credit,
 - (b) the Secretary of State has made a determination, whether or not based on an estimate of the amounts received or expected to be received by the applicant in an assessment period in accordance with regulation 54(2) of the 2013 Regulations, and
 - (c) the Secretary of State has shared relevant information relating to the applicant’s earned income with the relevant authority in accordance with section 131 of the 2012 Act(148),

the relevant authority may use such parts of that information as are relevant for the purposes of calculating an applicant’s earned income in an assessment period.

(3) An applicant who has had employed earnings and has withdrawn their labour in furtherance of a trade dispute is, unless their contract of service has been terminated, to be assumed to have employed earnings at the same level as they would have had were it not for the trade dispute.

[^{F56}(4) In this regulation, “trade dispute” has the meaning given in section 244 of the Trade Union and Labour Relations (Consolidation) Act 1992.]

Textual Amendments

F56 Reg. 47(4) inserted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, 12

(146) S.I. 2003/2683.

(147) c.12. Section 188 was relevantly amended by paragraph 13 of schedule 7 of the Finance Act 2014 (c.26).

(148) Section 131 was amended by section 4 of the Wales Act 2014 (c.29) and section 20 of the Welfare Reform and Work Act 2016 (c.7).

Commencement Information

149 [Reg. 47](#) in force at 1.4.2022, see [reg. 1](#)

Surplus earnings

48.—(1) This regulation applies where the applicant or the applicant’s partner has made, or the partners jointly have made, a claim for universal credit and an amount of surplus earnings is taken into account in determining that person’s universal credit award.

(2) Where this regulation applies, any surplus earnings determined in accordance with regulation 54A(3) of the 2013 Regulations(**149**) are to be treated as an applicant’s earned income, unless the relevant authority considers it unreasonable to treat the surplus earnings in that way.

Commencement Information

150 [Reg. 48](#) in force at 1.4.2022, see [reg. 1](#)

Employed earnings (applicants with an award of universal credit)

49.—(1) This regulation applies for the purposes of calculating earned income from earnings where an applicant or an applicant’s partner has, or the partners jointly have, an award of universal credit.

(2) Employed earnings comprise any amounts that are general earnings, as defined in section 7(3) of ITEPA, but excluding—

(a) amounts that are treated as earnings under Chapters 2 to 11 of Part 3 of ITEPA (the benefits code), and

(b) amounts that are exempt from income tax under Part 4 of ITEPA.

(3) In the calculation of employed earnings the following are to be disregarded—

(a) expenses that are allowed to be deducted under Chapter 2 of Part 5 of ITEPA, and

(b) expenses arising from participation as a service user (see regulation 46(2)).

(4) The following benefits are to be treated as employed earnings—

(a) statutory sick pay,

(b) statutory maternity pay,

(c) statutory paternity pay,

(d) statutory adoption pay,

(e) statutory parental bereavement pay,

(f) statutory shared parental pay, and

(g) any corresponding payment under any enactment having effect in Northern Ireland.

(5) A repayment of income tax or national insurance contributions received by an applicant from HMRC in respect of a tax year in which the applicant was in paid work is to be treated as employed earnings unless it is taken into account as self-employed earnings under regulation 51.

(6) In calculating the amount of an applicant’s employed earnings in respect of an assessment period, there are to be deducted from the amount of general earnings or benefits specified in paragraphs (2) to (4)—

(149) Regulation 54A was inserted by [S.I. 2015/345](#).

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- (a) any relievable pension contributions made by the applicant in that period,
- (b) any amounts paid by the applicant in that period in respect of the employment by way of income tax or primary Class 1 contributions under section 6(1) of the 1992 Act,
- (c) any sums withheld as donations to an approved scheme under Part 12 of ITEPA (payroll giving) by an applicant required to make deductions or repayments of income tax under the PAYE Regulations, and
- (d) any sum, where applicable, specified in schedule 3.

Commencement Information

I51 Reg. 49 in force at 1.4.2022, see [reg. 1](#)

Employed earnings (applicants with no award of universal credit)

50.—(1) This regulation applies for the purposes of calculating earned income from earnings where neither the applicant nor an applicant’s partner, nor the partners jointly, have an award of universal credit.

(2) Subject to paragraph (3), employed earnings comprise any remuneration or profit derived from employment and include—

- (a) any bonus or commission,
- (b) any payment in lieu of remuneration except any periodic sum paid to an applicant on account of the termination of the applicant’s employment by reason of redundancy,
- (c) any payment in lieu of notice or any lump sum payment intended as compensation for the loss of employment but only in so far as it represents loss of income,
- (d) any holiday pay except any payable more than 4 weeks after termination or interruption of the employment,
- (e) any payment by way of a retainer,
- (f) any payment made by an applicant’s employer in respect of expenses not wholly, exclusively and necessarily incurred in the performance of the duties of the employment, including any payment made by the applicant’s employer in respect of—
 - (i) travelling expenses incurred by the applicant between the applicant’s home and place of employment, or
 - (ii) expenses incurred by the applicant under arrangements made for the care of a member of the applicant’s family owing to the applicant’s absence from home,
- (g) any award of compensation made under section 112(4) or 117(3)(a) of the Employment Rights Act 1996 (remedies and compensation for unfair dismissal)(**150**),
- (h) any payment or remuneration made under section 28, 34, 64, 68 or 70 of the Employment Rights Act 1996 (right to guarantee payments, remuneration on suspension on medical or maternity grounds, complaints to employment tribunals)(**151**),

(150) 1996 c.18. Section 112(4) was amended by paragraph 36 of schedule 7 of the Employment Act 2002 (c.22) and schedule 9 of the Employment Relations Act 1999 (c.26). Section 117(3)(a) was amended by paragraph 37 of schedule 7 of the Employment Act 2002.

(151) Sections 34 and 70 were amended by section 1 of the Employment Rights (Dispute Resolution) Act 1998 (c.8), S.I. 2011/1133 and S.I. 2019/469. Section 70 was also amended by paragraph 29 of schedule 2 of the Enterprise and Regulatory Reform Act 2013 (c.24) and S.I. 2019/469. Section 64 was amended by S.I. 1999/3232 and S.I. 2017/1075.

- (i) any such sum as is referred to in section 112 of the 1992 Act (certain sums to be earnings for social security purposes)(**152**),
 - (j) any statutory sick pay, statutory maternity pay, statutory paternity pay, statutory shared parental pay, statutory parental bereavement pay or statutory adoption pay, or a corresponding payment under any enactment having effect in Northern Ireland,
 - (k) any remuneration paid by or on behalf of an employer to an applicant who for the time being is on maternity leave, paternity leave, shared parental leave, parental bereavement leave or adoption leave or is absent from work because the applicant is ill, and
 - (l) the amount of any payment by way of a non-cash voucher which has been taken into account in the computation of a person's earnings in accordance with Part 5 of schedule 3 of the Social Security (Contributions) Regulations 2001(**153**).
- (3) Earnings do not include—
- (a) any amount deducted from them by way of income tax or primary Class 1 contributions under the 1992 Act,
 - (b) half of any sum paid by the applicant by way of a contribution towards an occupational pension scheme,
 - (c) half of the amount calculated in accordance with paragraph (4) in respect of any sum payable periodically by the applicant as a contribution towards a personal pension scheme,
 - (d) where those earnings include a payment described in paragraph (2)(j) under an enactment having effect in Northern Ireland, any amount deducted from them by way of contributions under an enactment having effect there which corresponds to primary Class 1 contributions under the 1992 Act,
 - (e) any payment in kind, unless it is by way of a non-cash voucher referred to in paragraph (2) (l),
 - (f) any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment,
 - (g) any occupational pension,
 - (h) any payment in respect of expenses arising out of the applicant's participation in a service user group, or
 - (i) any sum, where applicable, specified in schedule 3.
- (4) The amount described in paragraph (3)(c) is to be calculated by multiplying the daily amount of the contribution by the number of days in the assessment period, the daily amount being determined—
- (a) where the contribution is paid monthly, by multiplying its amount by 365 and then dividing the product by 12, or
 - (b) in any other case, by dividing the amount of the contribution by the number of days in the period to which it relates.
- (5) Where the earnings of an applicant are estimated for an assessment period under regulation 39(2)(b) (average weekly earnings of employed earners), then for the purposes of paragraph (3)(a) to (c) the amount deducted by way of—

(152) Section 112 was amended by paragraph 21 of schedule 3 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2) and paragraph 51 of schedule 1 of the Employment Rights Act 1996 (c.18).

(153) S.I. 2001/1004. Part 5 of schedule 3 was amended by section 46 of the Finance Act 1988 (c.39), section 89 of the Finance Act 1994 (c.9), schedule 13 of the Finance Act 2004 (c.12), sections 60 and 62 of the Finance Act 2006 (c.25), S.I. 2001/2412, S.I. 2002/307, S.I. 2003/2958, S.I. 2004/770, S.I. 2005/778, S.I. 2006/883, S.I. 2006/2003, S.I. 2007/2091, S.I. 2008/607, S.I. 2009/600, S.I. 2011/1000, S.I. 2011/2700, S.I. 2013/622, S.I. 2014/3228, S.I. 2016/1027 and S.I. 2018/120.

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- (a) income tax is to be calculated by applying to those earnings over that period the basic rate of tax applicable, less only the pro rata amount for that period of the personal relief to which the applicant is entitled under section 35(1) of the Income Tax Act 2007 (personal allowance)(154),
- (b) primary Class 1 contributions is to be the amount that would be deducted if such contributions were payable,
- (c) pension contributions is to be half of any sum that would be so payable if the estimated earnings were actual earnings.

Commencement Information

I52 Reg. 50 in force at 1.4.2022, see [reg. 1](#)

Self-employed earnings

51.—(1) This regulation applies for the purpose of calculating earned income that is not employed earnings and is derived from carrying on a trade, profession or vocation (“self-employed earnings”).

(2) Where the applicant or the applicant’s partner has, or the partners jointly have, an award of universal credit, an applicant’s self-employed earnings in respect of an assessment period are to be calculated in accordance with the steps in this paragraph, and in accordance with paragraphs (3) and (4)—

Step 1

Calculate the amount of the applicant’s profit or loss in respect of each trade, profession or vocation carried on by the applicant by—

- (a) taking the actual receipts in that assessment period, and
- (b) deducting any amounts allowed as expenses under regulation 53 or 54.

Where a trade, profession or vocation is carried on in a partnership, take the amount of the profit or loss attributable to the applicant’s share in the partnership.

Step 2

If the applicant has carried on more than one trade, profession or vocation in the assessment period, add together the amounts resulting from step 1 in respect of each trade, profession or vocation.

Step 3

Deduct from the amount resulting from step 1 or (where applicable) step 2 any payment made by the applicant to HMRC in the assessment period by way of national insurance contributions or income tax in respect of any trade, profession or vocation carried on by the applicant.

If the amount resulting from steps 1 to 3 is nil or a negative amount, the amount of the applicant’s self-employed earnings in respect of the assessment period is nil (and ignore the following steps).

Step 4

If the amount resulting from step 3 is greater than nil, deduct from that amount any relievable pension contributions made by the applicant in the assessment period (unless a deduction has been made in respect of those contributions in calculating the applicant’s employed earnings).

If the amount resulting from this step is nil or a negative amount, the applicant’s self-employed earnings in respect of the assessment period are nil (and ignore the following steps).

(154) c.3. Section 35(1) was relevantly amended by section 4(1) of the Finance Act 2009 (c.10), section 5(4)(a) of the Finance Act 2015 (c.11) and section 5(2) of the Finance Act 2019 (c.1).

Step 5

Where the amount resulting from step 4 is greater than nil, deduct from that amount any unused losses (see regulation 52), taking the oldest first, and proceed to step 6.

If the amount resulting from this step is nil or a negative amount, the applicant's self-employed earnings in respect of the assessment period are nil (and ignore the following step).

Step 6

Deduct from the amount any sum, where applicable, specified in schedule 3.

If the amount resulting is greater than nil, that is the amount of the applicant's self-employed earnings for the assessment period.

If the amount resulting from this step is nil or a negative amount, the amount of the applicant's self-employed earnings in respect of the assessment period is nil.

(3) The receipts referred to in paragraph (2) include receipts in kind and any refund or repayment of income tax, value added tax or national insurance contributions relating to the trade, profession or vocation.

(4) For the purposes of paragraph (2), where the purchase of an asset has been deducted as an expense in any assessment period and, in a subsequent assessment period, the asset is sold or ceases to be used for the purposes of a trade, profession or vocation carried on by the applicant, the proceeds of sale (or, as the case may be, the amount that would be received for the asset if it were sold at its current market value) are to be treated as a receipt in that subsequent assessment period

(5) If neither the applicant nor the applicant's partner, nor the partners jointly, have an award of universal credit, the applicant's self-employed earnings are to be calculated in accordance with [^{F57}paragraphs (6) to (11)].

(6) For the purpose of paragraph (5) step 1 is to ascertain the gross income of the employment as a self-employed earner, but excluding—

- (a) any payment to which paragraph 30 or 31 of schedule 4 of the 2012 Regulations refers (payments in respect of a person accommodated with the applicant under arrangements made by a local authority or voluntary organisation and payments made to the applicant by a health authority, local authority or voluntary organisation in respect of persons temporarily in the applicant's care),
- (b) any sports award within the meaning of regulation 10(9).

(7) This paragraph applies to—

- (a) royalties or other sums paid as a consideration for the use of, or the right to use, any copyright, design, patent or trade mark, and
- (b) any payment in respect of any—
 - (i) book registered under the Public Lending Right Scheme 1982(155), or
 - (ii) work made under any international public lending right scheme that is analogous to the Public Lending Right Scheme 1982, where the applicant is the first owner of the copyright, design, patent or trade mark, or an original contributor to the book or work concerned.

(8) For the purpose of paragraph (6), where the applicant's earnings consist of any items to which paragraph (7) applies, those earnings are to be taken into account over a period equal to the number of weeks equal to the number obtained (and any fraction is to be treated as a corresponding fraction of a week) by dividing the earnings by the amount of council tax reduction to which the applicant would have been entitled had the payment not been made plus an amount equal to the total of the

(155) The Scheme is set out in the appendix to S.I. 1982/719. There are amendments to that appendix that are not relevant to these Regulations.

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sums which would fall to be disregarded from the payment under schedule 3 (sums to be disregarded in the calculation of earnings) as appropriate in the applicant's case.

(9) For the purpose of paragraph (5), steps 2 and 3 in calculating that applicant's self-employed earnings are to ascertain the net profit of the employment as self-employed earnings, in accordance with regulations 37 and 38 (calculation of net profit, and deduction of tax and contributions) of the 2012 Regulations(156), but—

- (a) reading all references in those regulations to—
 - (i) the “applicant” as referring to the applicant under these Regulations,
 - (ii) the “assessment period” as referring to the assessment period determined under regulation 44 of these Regulations,
 - (iii) “earnings” as referring to the gross income ascertained under Step 1 of this regulation,
 - (iv) the “qualifying premium” as referring to “relievable pension contributions” within the meaning of this Chapter (see regulation 46(1)), and
- (b) reading the reference in regulation 37(2) of those Regulations to “Schedule 3” as a reference to schedule 3 of these Regulations.

(10) If the amount resulting from the steps 2 and 3 in paragraph (9) is a nil or negative amount, the amount of the applicant's self-employed earnings in respect of the assessment period is nil, otherwise those earnings as to be calculated in accordance with step 4 in paragraph (11).

(11) For the purpose of paragraph (5), step 4 is to deduct from the amount obtained from steps 2 and 3 any sum, where applicable, specified in schedule 3, and if the amount resulting from that step—

- (a) is greater than nil, that is the amount of the applicant's self-employed earnings for the assessment period,
- (b) is nil or a negative amount, the amount of the applicant's self-employed earnings in respect of the assessment period is nil.

Textual Amendments

F57 Words in [reg. 51\(5\)](#) substituted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), [regs. 1, 13](#)

Commencement Information

I53 [Reg. 51](#) in force at 1.4.2022, see [reg. 1](#)

Unused losses (applicants with an award of universal credit)

52.—(1) For the purposes of regulation 51(2), an applicant has an unused loss if—

- (a) an applicant, or the applicant's partner has, or the partners jointly have, an award of universal credit,
- (b) in calculating the applicant's self-employed earnings for any of the previous assessment periods, the amount resulting from steps 1 to 3 in regulation 51(2) was a negative amount (a “loss”), and
- (c) the loss has not been extinguished in a subsequent assessment period.

(2) For the purposes of paragraph (1)(b) a loss is extinguished if no amount of that loss remains after it has been deducted at step 5 in regulation 51(2).

(156) Regulation 38 was amended by [S.S.I. 2016/81](#).

(3) Where—

- (a) an applicant or the applicant's partner has, or the partners jointly have, an award of universal credit,
- (b) the Secretary of State has treated periods of time that pre-dated the award of universal credit as assessment periods under the award of universal credit in accordance with regulation 57A(3) of the 2013 Regulations (unused losses)(157), and
- (c) the Secretary of State has shared relevant information relating to the applicant's self-employed earnings with the relevant authority in accordance with section 131 of the 2012 Act,

a relevant authority may use such parts of that information as is relevant for the purposes of calculating an applicant's self-employed earnings in an assessment period.

Commencement Information

I54 [Reg. 52](#) in force at 1.4.2022, see [reg. 1](#)

Permitted expenses (applicants with an award of universal credit)

53.—(1) The deductions allowed for the purposes of regulation 51(2) in the calculation of self-employed earnings are amounts paid in the assessment period in respect of—

- (a) expenses that have been wholly and exclusively incurred for purposes of the trade, profession or vocation, or
- (b) in the case of expenses that have been incurred for more than one purpose, an identifiable part or proportion that has been wholly and exclusively incurred for the purposes of the trade, profession or vocation,

excluding any expenses that were incurred unreasonably.

(2) Payments deducted under paragraph (1) may include value added tax.

(3) No deduction may be made for payments in respect of—

- (a) expenditure on non-depreciating assets (including property, shares or other assets held for investment purposes),
- (b) repayment of capital in relation to a loan taken out for the purposes of the trade, profession or vocation,
- (c) expenses for business entertainment.

(4) A deduction for a payment of interest in relation to a loan taken out for the purposes of the trade, profession or vocation may not exceed an amount equivalent to £492 per year.

(5) This regulation is subject to regulation 54.

Commencement Information

I55 [Reg. 53](#) in force at 1.4.2022, see [reg. 1](#)

(157) Regulation 57A was inserted by [S.I. 2015/345](#) and was amended by [S.I. 2018/65](#).

Flat rate deductions for mileage and use of home and adjustment for personal use of business premises (applicants with an award of universal credit)

54.—(1) This regulation provides for alternatives to the deductions that would otherwise be allowed under regulation 53.

(2) Instead of a deduction in respect of the actual expenses incurred in relation to the acquisition or use of a motor vehicle, the same deductions may be allowed as are allowed for that type of vehicle for the purposes of the 2013 Regulations(**158**) according to the mileage covered on journeys undertaken in the assessment period for the purposes of the trade, profession or vocation and, if the motor vehicle is a car, the only deduction allowed for the acquisition or use of that vehicle is a deduction under this paragraph.

(3) Where an applicant carrying on a trade, profession or vocation incurs expenses in relation to the use of accommodation occupied as their home, instead of a deduction in respect of the actual expenses, a deduction is allowed according to the number of hours spent in the assessment period on income generating activities related to the trade, profession or vocation as follows—

- (a) at least 25 hours but no more than 50 hours, £10,
- (b) more than 50 hours but no more than 100 hours, £18,
- (c) more than 100 hours, £26.

(4) Where premises which are used by an applicant mainly for the purposes of a trade, profession or vocation are also occupied by that applicant for their personal use, whether alone or with other persons, the deduction allowed for expenses in relation to those premises is the amount that would be allowed under regulation 53(1) if the premises were used wholly and exclusively for purposes of the trade, profession or vocation, but reduced by the following amount according to the number of persons occupying the premises for their personal use—

- (a) £350 for one person,
- (b) £500 for two persons,
- (c) £650 for three or more persons.

Commencement Information

I56 [Reg. 54](#) in force at 1.4.2022, see [reg. 1](#)

Notional earned income

55.—(1) Where a relevant authority is of the opinion that an applicant has deprived themselves of earned income, or arranged for them to be so deprived, for the purpose of securing entitlement to council tax reduction or increasing the amount of that reduction, that income is to be treated as earned income of the applicant.

(2) Such a purpose is to be treated as existing if, in fact, entitlement to an increased amount of council tax reduction did result and, in the opinion of the relevant authority, this was a foreseeable and intended consequence of the deprivation.

(3) Where an applicant with an award of universal credit was treated as—

- (a) possessing earned income under regulation 60(1) of the 2013 Regulations, or
- (b) having received income under regulation 60(3) of the 2013 Regulations,

that income is to be treated as earned income under paragraph (1).

(158) See regulation 59 of [S.I. 2013/376](#), which was amended by [S.I. 2013/1508](#).

(4) For the avoidance of doubt, for the purpose of this regulation, if paragraphs (1) and (3) apply in respect of the same income, that income is to be counted as [^{F58}earned] income only once.

(5) If an applicant provides services for another person and—

(a) the other person makes no payment for those services or pays less than would be paid for comparable services in the same location, and

(b) the means of the other person were sufficient to pay for, or pay more for, those services, the applicant is to be treated as having received the remuneration that would be reasonable for the provision of those services.

(6) Paragraph (5) does not apply where—

(a) the applicant is engaged to provide the services by a charitable or voluntary organisation and the relevant authority is satisfied that it is reasonable to provide the services free of charge or at less than the rate that would be paid for comparable services in the same location,

(b) the applicant is participating as a service user (see regulation 46(2)), or

(c) the services are provided under or in connection with the applicant's participation in an employment or training programme approved by the Secretary of State or the Scottish Ministers.

Textual Amendments

F58 Word in reg. 55(4) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), 12

Commencement Information

I57 [Reg. 55](#) in force at 1.4.2022, see [reg. 1](#)

Minimum income floor

56.—(1) Where—

(a) an applicant has an award of universal credit and the Secretary of State has determined for the purposes of that award that the applicant is in gainful self-employment,

(b) when calculating the applicant's earned income for any given assessment period for the purposes of that award of universal credit—

(i) the applicant's earned income was less than their individual threshold but was treated as being equal to that threshold, or

(ii) the applicant was a member of a couple and the couple's combined earned income was less than the couple threshold,

under regulation 62 of the 2013 Regulations (minimum income floor)(**159**), and

(c) the Secretary of State has shared relevant information relating to the applicant's income with the relevant authority in accordance with section 131 of the 2012 Act,

a relevant authority may use such parts of that information as is relevant for the purposes of calculating an applicant's income in an assessment period.

(2) In paragraph (1) "couple", "couple threshold", "earned income", "gainful self-employment" and "individual threshold" have the meaning given to them in the 2013 Regulations.

(159) Regulation 62 was amended by [S.I. 2014/2888](#), [S.I. 2015/345](#), [S.I. 2015/1754](#) and [S.I. 2019/1249](#).

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(3) In calculating an applicant’s income, any surplus earnings determined in accordance with regulation 54A(3) of the 2013 Regulations are to be treated as earned income, unless the relevant authority considers it unreasonable to treat the surplus earnings in that way.

(4) This regulation does not apply in respect of an assessment period that falls wholly within a start-up period or which begins or ends in a start-period, and for this purpose—

- (a) “start-up period” has the meaning given by regulation 63 of the 2013 Regulations (meaning of start-up period)(160), but
- (b) does not include a start-up period that the Secretary of State has terminated under paragraph (3) of that regulation.

Commencement Information

I58 Reg. 56 in force at 1.4.2022, see [reg. 1](#)

CHAPTER 4

Unearned income

Meaning of “unearned income”

57.—(1) An applicant’s unearned income is any of their income, including income the applicant is treated as having by virtue of regulation 65 (notional unearned income), falling within the following descriptions—

- (a) retirement pension income to which the applicant is entitled, subject to any adjustment to the amount payable in accordance with Regulations under section 73 of the Social Security Administration Act 1992 (overlapping benefits)(161),
- (b) any of the following benefits to which the applicant is entitled, subject to any adjustment to the amount payable in accordance with Regulations under section 73 of the Social Security Administration Act 1992—
 - ^{F59}(i)
 - (ii) jobseeker’s allowance [^{F60}(removing references to an income-based allowance)],
 - (iii) [^{F61}contributory] employment and support allowance ^{F62}....,
 - (iv) carer’s allowance (but ignoring any carer’s allowance supplement under section 81 of the 2018 Act(162)),
 - [^{F63}(iva) carer support payment,]
 - (v) widowed mother’s allowance,
 - (vi) widowed parent’s allowance,
 - (vii) widow’s pension,
 - (viii) maternity allowance,
 - (ix) industrial injuries benefit, excluding any increase in that benefit under section 104 or 105 of the 1992 Act (increases where constant attendance needed and for exceptionally severe disablement),

(160) Regulation 63 was amended by [S.I. 2019/1152](#).

(161) 1992 c.5. Section 73 was amended by paragraph 49 of schedule 2 of the Jobseekers Act 1995 (c.18), paragraph 59 of schedule 24 of the Civil Partnership Act 2004 (c.33), paragraph 1 of schedule 2 of the Child Benefit Act 2005 (c.6), paragraph 10 of schedule 3 and paragraph 1 of schedule 8 of the Welfare Reform Act 2007 (c.5), paragraph 11 of schedule 9 of the Welfare Reform Act 2012 (c.5), paragraph 12 of schedule 12 of the Pensions Act 2014 (c.19) and [S.I. 2019/128](#).

(162) There are amendments to section 81 that are not relevant to these Regulations.

- (x) incapacity benefit,
 - (xi) severe disablement allowance under section 68 of the 1992 Act(163),
 - (c) any benefit, allowance, or other payment which is paid under the law of a country outside the United Kingdom and is analogous to a benefit mentioned in sub-paragraph (b),
 - (d) payments made towards the maintenance of the applicant by their spouse, civil partner, former spouse or former civil partner under a court order or an agreement for maintenance,
 - (e) foreign state retirement pension,
 - (f) student income (see regulation 59),
 - (g) a payment made under section 2 of the 1973 Act(164) or section 2 of the Enterprise and New Towns (Scotland) Act 1990(165) which is a substitute for income support, a jobseeker's allowance, incapacity benefit, severe disablement allowance, an employment and support allowance or universal credit or is for an applicant's living expenses,
 - (h) a payment made by one of the Sports Councils named in section 23(2) of the National Lottery etc. Act 1993(166) out of sums allocated to it for distribution where the payment is for the applicant's living expenses,
 - (i) a payment received under an insurance policy to insure against the risk of losing income due to illness, accident or redundancy,
 - (j) income from an annuity (other than retirement pension income), unless disregarded under regulation 74 (compensation for personal injury),
 - (k) income from a trust, unless disregarded under regulation 74 (compensation for personal injury) or 75 (special schemes for compensation),
 - (l) income that is treated as the yield from an applicant's capital by virtue of regulation 63 (assumed yield from capital),
 - (m) capital that is treated as income by virtue of regulation 67(3) or (4) (capital that is treated as income),
 - (n) PPF periodic payments,
 - (o) income that does not fall within sub-paragraphs (a) to (n) and is taxable under Part 5 of the Income Tax (Trading and Other Income) Act 2005 (miscellaneous income)(167),
 - (p) relevant universal credit payments,
 - (q) working tax credits,
 - (r) child tax credits [^{F64}, except where the payment of child tax credit continues in respect of a child or young person in circumstances where there is no child premium under paragraph 2 of schedule 1 (applicable amount) in respect of the child or young person included in the applicant's applicable amount].
- (2) In this regulation—
- (a) in paragraph (1)(e) “foreign state retirement pension” means any pension which is paid under the law of a country outside the United Kingdom and is in the nature of social security,

(163) Section 68 was repealed by Schedule 13 to the Welfare Reform and Pensions Act 1999 (c.30), subject to savings provisions in S.I. 2000/2958.

(164) Section 2 was amended by section 25 of the Employment Act 1988 (c.19), section 29 of the Employment Act 1989 (c.38) and section 47 of the Trade Union Reform and Employment Rights Act 1993 (c.19).

(165) 1990 c.35. Section 2 was amended by section 47 of the Trade Union Reform and Employment Rights Act 1993 (c.19), paragraph 20 of schedule 26 of the Equality Act 2010 (c.15) and S.I. 1999/1820.

(166) 1993 c.39. Section 23(2) was amended by S.I. 1996/3095, S.I. 1999/1563 and S.I. 2006/654.

(167) 2005 c.5.

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- (b) in paragraph (1)(g) and (h) an applicant’s “living expenses” are the cost of—
- (i) food,
 - (ii) ordinary clothing or footwear,
 - (iii) household fuel, rent or other housing costs (including council tax), for the applicant, their partner and any child or young person for whom the applicant is responsible,
- (c) in paragraph (1)(n) “PPF periodic payments” has the meaning given in section 17(1) of the State Pension Credit Act 2002(**168**),
- (d) in paragraph (1)(p) “relevant universal credit payments” means in relation to an applicant with an award of universal credit—
- (i) where the award includes an amount for [^{F65}a child] or young person under regulation 24(1) of the 2013 Regulations(**169**) (“the child element”)—
 - (aa) the total amount of the child element included in the calculation of the maximum universal credit award (including any additional amount included under paragraph (2) of that regulation in respect of a child who is disabled) and, if applicable, the amount of childcare costs element (see regulation 31 of the 2013 Regulations) and the transitional element awarded in accordance with regulation 52 of the Universal Credit (Transitional Provisions) Regulations 2014(**170**) (“the transitional element”), or
 - (bb) the total amount of the award, as if [^{F66}no deduction had been made], whichever is lower,
 - (ii) where the award includes a transitional element but does not include a child element, the amount of the transitional element,
 - (iii) where the award does not include a transitional element or a child element, no amount of the award,
 - [^{F67}(iv) where the award includes a transitional element or a child element or both but the award is reduced under Part 7 of the 2013 Regulations (benefit cap) to a level less than the value of the transitional element or child element, or where both are payable, the total value of the two elements, the amount of the award after the reduction has been made.]
- (3) In a case where an award of income support, income-based jobseeker’s allowance or income-related employment and support allowance is continuing for two weeks after the commencement of an award of universal credit by virtue of regulation 8(2A), 46(1) or 47(2) of the Universal Credit (Transitional Provisions) Regulations 2014(**171**), or by virtue of regulation 5 of the Universal Credit (Managed Migration Pilot and Miscellaneous Amendments) Regulations 2019(**172**), notwithstanding paragraph (1)(b)(i) to (iii), that award is to be disregarded from the applicant’s weekly unearned income.
- (4) Where an applicant is in receipt of widowed parent’s allowance, notwithstanding [^{F68}paragraph (1)(b)(vi)], £15 is to be disregarded from the applicant’s weekly unearned income.
- (5) Except in a case which falls under paragraph 15(1) of schedule 3, there is to be disregarded where the applicant is a person who satisfies any of the conditions in paragraph 15(2) of that schedule any amount of working tax credit up to £17.10.

(168) 2002 c.16. Section 17(1) was relevantly amended by S.I. 2006/343.

(169) S.I. 2013/376, relevantly amended by section 14(5) of the Welfare Reform and Work Act 2016 (c.7).

(170) S.I. 2014/1230. Regulation 52 was inserted by S.I. 2019/1152.

(171) Regulation 8(2A) was inserted by S.I. 2018/65. It was amended by S.I. 2019/1152. Regulations 46 and 47 were added, and subsequently amended, by S.I. 2019/1152.

(172) S.I. 2019/1152. Regulation 5 was amended by S.I. 2020/826.

- [^{F69}(6) Where an applicant’s family includes at least one child or young person—
- (a) £15 of any payment falling within paragraph (1)(d) is to be disregarded from the calculation of the applicant’s weekly unearned income,
 - (b) for the purposes of sub-paragraph (a) where more than one aliment or maintenance payment is to be taken into account in any week, all the payments are to be aggregated and treated as though they were a single payment,
 - (c) a payment made by the Secretary of State in lieu of maintenance is, for the purpose of paragraph (1), to be treated as a payment of maintenance made by a person specified in paragraph (1)(d).]

Textual Amendments

- F59** Reg. 57(1)(b)(i) omitted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **13(a)(i)**
- F60** Words in reg. 57(1)(b)(ii) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **13(a)(ii)**
- F61** Word in reg. 57(1)(b)(iii) inserted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **14(a)(i)**
- F62** Words in reg. 57(1)(b)(iii) omitted (1.4.2023) by virtue of [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **14(a)(ii)**
- F63** Reg. 57(1)(b)(iva) inserted (19.11.2023) by [The Carer’s Assistance \(Carer Support Payment\) \(Consequential and Miscellaneous Amendments and Transitional Provision\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/258\)](#), regs. 1, **8(3)** (with reg. 9)
- F64** Words in reg. 57(1)(r) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **13(b)**
- F65** Words in reg. 57(2)(d)(i) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **13(c)(i)**
- F66** Words in reg. 57(2)(d)(i)(bb) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **13(c)(ii)**
- F67** Reg. 57(2)(d)(iv) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **13(c)(iii)**
- F68** Words in reg. 57(4) substituted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **14(b)**
- F69** Reg. 57(6) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **13(d)**

Commencement Information

- I59** Reg. 57 in force at 1.4.2022, see [reg. 1](#)

Meaning of “retirement pension income”

58.—(1) Subject to paragraph (2), in regulation 57(1)(a) “retirement pension income” has the same meaning as in section 16 of the State Pension Credit Act 2002(**173**) as extended by regulation 16 of the State Pension Credit Regulations 2002.

(173) Section 16 was amended by paragraph 32 of schedule 1 of the Sovereign Grant Act 2011 (c.15), paragraph 15 of schedule 11 and paragraph 44 of schedule 12 of the Pensions Act 2014 (c.19) and S.I. 2002/1792.

(2) Retirement pension income includes any increase in a Category A or Category B retirement pension mentioned in section 16(1)(a) of the State Pension Credit Act 2002 which is payable under Part 4 of the 1992 Act in respect of an applicant's partner.

Commencement Information

I60 Reg. 58 in force at 1.4.2022, see [reg. 1](#)

Person treated as having student income

59.—(1) An applicant who is a student and has a student loan, a postgraduate master's degree loan or a grant in respect of the course they are undertaking, is to be treated as having student income in respect of—

- (a) an assessment period in which the course begins,
- (b) in the case of a course which lasts for two or more years, an assessment period in which the second or subsequent year begins,
- (c) any other assessment period in which, or in any part of which, the applicant is undertaking the course, excluding—
 - (i) an assessment period in which the long vacation begins or which falls within the long vacation, or
 - (ii) an assessment period in which the course ends.

(2) Where an applicant has a student loan or a postgraduate master's degree loan, their student income for any assessment period referred to in paragraph (1) is to be based on the amount of that loan.

(3) Where paragraph (2) applies, any grant in relation to the period to which the loan applies is to be disregarded except for—

- (a) any specific amount included in the grant to cover payments which are rent payments in respect of which an amount is included in an award of universal credit for the housing costs element,
- (b) any amount intended for the maintenance of another person in respect of whom an amount is included in the award.

(4) Where paragraph (2) does not apply, the applicant's student income for any assessment period in which they are treated as having that income is to be based on the amount of their grant.

(5) For the purposes of paragraph (1), an applicant is to be treated as having a student loan or a postgraduate master's degree loan where the applicant could acquire a student loan or a postgraduate master's degree loan by taking reasonable steps to do so.

(6) Student income does not include any payment referred to in regulation 57(1)(g).

(7) In this regulation and regulations 60 to 62—

“grant” means any kind of educational grant or award, excluding a student loan or a payment made under a scheme to enable persons under the age of 21 to complete courses of education or training that are not advanced education,

“the long vacation” is a period of no less than one month which, in the opinion of the relevant authority, is the longest vacation during a course which is intended to last for two or more years,

“postgraduate master's degree loan” means a loan which a student is eligible to receive under the Education (Postgraduate Master's Degree Loans) Regulations 2016(174).

Commencement Information

I61 [Reg. 59](#) in force at 1.4.2022, see [reg. 1](#)

Calculation of student income – student loans and postgraduate master’s degree loans

60.—(1) Where, in accordance with regulation 59(1) or regulation 59(5), as the case may be, an applicant’s student income is to be based on the amount of a student loan for a year, the amount to be taken into account is the maximum student loan (including any increases for additional weeks) that the applicant would be able to acquire in respect of that year by taking reasonable steps to do so.

(2) Where, in accordance with regulation 59(2) or 59(5), as the case may be, an applicant’s student income is to be based on the amount of a postgraduate master’s degree loan for a year, the amount to be taken into account is 30 per cent of the maximum postgraduate master’s degree loan that the applicant would be able to acquire by taking reasonable steps to do so.

(3) For the purposes of calculating the maximum student loan in paragraph (1) or the maximum postgraduate master’s degree loan in paragraph (2) it is to be assumed no reduction has been made on account of—

- (a) the applicant’s means or the means of their partner, parent or any other person, or
- (b) any grant made to the applicant.

Commencement Information

I62 [Reg. 60](#) in force at 1.4.2022, see [reg. 1](#)

Calculation of student income – grants

61. Where, in accordance with regulation 59(4), an applicant’s student income is to be based on the amount of a grant, the amount to be taken into account is the whole of the grant excluding any payment—

- (a) intended to meet tuition fees or examination fees,
- (b) in respect of the applicant’s disability,
- (c) intended to meet additional expenditure connected with term time residential study away from the applicant’s educational establishment,
- (d) intended to meet the cost of the applicant maintaining a home at a place other than that at which they reside during their course, except where the applicant has an award of universal credit and that award includes an amount for the housing costs element in respect of those costs,
- (e) intended for the maintenance of another person, except where the applicant has an award of universal credit and that award includes an amount in respect of that person,
- (f) intended to meet the cost of books and equipment,
- (g) intended to meet travel expenses incurred as a result of the applicant’s attendance on the course, or
- (h) intended to meet childcare costs.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Regulations 2021. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Commencement Information

I63 Reg. 61 in force at 1.4.2022, see [reg. 1](#)

Calculation of student income for an assessment period

62. The amount of an applicant's student income in relation to each assessment period in which the applicant is to be treated as having student income in accordance with regulation 59(1) is calculated as follows—

Step 1

Determine whichever of the following amounts is applicable—

- (a) in so far as regulation 59(2) applies to an applicant with a student loan, the amount of the loan (and, if applicable, the amount of any grant) in relation to the year of the course in which the assessment period falls,
- (b) in so far as regulation 59(2) applies to an applicant with a postgraduate master's degree loan, 30 per cent of the amount of the loan in relation to the year of the course in which the assessment period falls, or
- (c) if regulation 59(4) applies (applicant with a grant but no student loan or postgraduate master's degree loan) the amount of the grant in relation to the year of the course in which the assessment period falls.

But if the period of the course is less than a year determine the amount of the grant or loan in relation to the course.

Step 2

Determine in relation to—

- (a) the year of the course in which the assessment period falls, or
- (b) if the period of the course is less than a year, the period of the course,

the number of assessment periods for which the applicant is to be treated as having student income.

Step 3

Divide the amount produced by step 1 by the number of assessment periods produced by step 2.

^{F70}Step 4

Where an applicant—

- (a) has an award of universal credit, deduct £110 for each assessment period,
- (b) does not have an award of universal credit, deduct £27.50 for each week in the assessment period.]

Textual Amendments

F70 Words in reg. 62 substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), 14

Commencement Information

I64 Reg. 62 in force at 1.4.2022, see [reg. 1](#)

Assumed yield from capital

63.—(1) An applicant's capital is to be treated as yielding—

- (a) a monthly income of £4.35 for each £250 in excess of £6,000 and £4.35 for any excess which is not a complete £250, or
- (b) a weekly income of £1 for each £250 in excess of £6,000 and £1 for any excess which is not a complete £250.

(2) Paragraph (1) does not apply where the capital is disregarded or the actual income from that capital is taken into account under regulation 57(1)(j) (income from an annuity) or 57(1)(k) (income from a trust).

(3) Where an applicant's capital is treated as yielding income, any actual income derived from that capital, for example rental, interest or dividends, is to be treated as part of the applicant's capital from the day it is due to be paid to the applicant.

Commencement Information

I65 Reg. 63 in force at 1.4.2022, see [reg. 1](#)

Unearned income calculated monthly

64.—(1) Where an applicant has an award of universal credit, an applicant's unearned income is to be calculated as a monthly amount.

(2) Where the period in respect of which a payment of income is made is not a month, an amount is to be calculated as the monthly equivalent, as follows—

- (a) weekly payments are multiplied by 52 and divided by 12,
- (b) four-weekly payments are multiplied by 13 and divided by 12,
- (c) three monthly payments are multiplied by 4 and divided by 12, and
- (d) annual payments are divided by 12.

(3) Where the period in respect of which unearned income is paid begins or ends (but does not begin and end) during an assessment period the amount of unearned income for that assessment period is to be calculated as follows—

$$N \times (M \times 12 / 365)$$

where N is the number of days in respect of which unearned income is paid that fall within the assessment period and M is the monthly amount referred to in paragraph (1) or, as the case may be, the monthly equivalent referred to in paragraph (2).

(4) Where the amount of an applicant's unearned income fluctuates, the monthly equivalent is to be calculated—

- (a) where there is an identifiable cycle, over the duration of one such cycle, or
- (b) where there is no identifiable cycle, over three months or such other period as may, in the particular case, enable the weekly equivalent of the applicant's income to be determined more accurately.

(5) This regulation does not apply to student income.

Commencement Information

I66 Reg. 64 in force at 1.4.2022, see [reg. 1](#)

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Regulations 2021. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Notional unearned income

65.—(1) If unearned income would be available to an applicant upon the making of an application for it, the applicant is to be treated as having that unearned income.

(2) Paragraph (1) does not apply to the benefits listed in regulation 57(1)(b).

(3) An applicant who has reached pensionable age is to be treated as possessing the amount of any retirement pension income for which no application has been made and to which the applicant might expect to be entitled if a claim were made.

(4) The circumstances in which an applicant is to be treated as possessing retirement pension income are the same as the circumstances set out in regulation 18 of the State Pension Credit Regulations 2002(175) in which a person is treated as receiving retirement pension income for the purposes of state pension credit.

Commencement Information

I67 Reg. 65 in force at 1.4.2022, see [reg. 1](#)

CHAPTER 5

Capital

Capital limit

66. No person is entitled to council tax reduction if that person's capital exceeds £16,000.

Commencement Information

I68 Reg. 66 in force at 1.4.2022, see [reg. 1](#)

What is included in capital?

67.—(1) The whole of an applicant's capital is to be taken into account unless—

- (a) it is to be treated as income (see paragraphs (3) and (4)), or
- (b) it is to be disregarded (see regulation 69).

(2) An applicant's personal possessions are not to be treated as capital.

(3) Subject to paragraph (4), any sums that are paid regularly and by reference to a period, for example payments under an annuity, are to be treated as income even if they would, apart from this provision, be regarded as capital or as having a capital element.

(4) Where capital is payable by instalments, each payment of an instalment is to be treated as income if the amount outstanding, combined with any other capital of the applicant exceeds £16,000, but otherwise such payments are to be treated as capital.

Commencement Information

I69 Reg. 67 in force at 1.4.2022, see [reg. 1](#)

(175) S.I. 2002/1792, amended by S.I. 2005/2677, S.I. 2006/2378, S.I. 2007/2618, S.I. 2009/2655, S.I. 2010/641, S.I. 2014/591, S.I. 2015/1985 and S.I. 2017/1015.

Jointly held capital

68. Where an applicant and one or more other persons have a beneficial interest in a capital asset, the applicant and those other persons are to be treated, in the absence of evidence to the contrary, as if they were each entitled to an equal share of the whole of that beneficial interest.

Commencement Information

I70 [Reg. 68](#) in force at 1.4.2022, see [reg. 1](#)

Capital disregarded

69.—(1) Any capital specified in schedule 4 is to be disregarded from the calculation of an applicant's capital (see also regulations 74 to 76).

(2) Where a period of 6 months is specified in that schedule, that period may be extended by a relevant authority where it is reasonable to do so in the circumstances of the case.

(3) For the purposes of paragraph (2), notwithstanding the circumstances of the case, it is reasonable for the relevant authority to extend a period of 6 months where—

- (a) an applicant has an award of universal credit, and
- (b) the Secretary of State has extended a period of 6 months specified in an equivalent provision in schedule 10 of the 2013 Regulations (in accordance with regulation 48 of those Regulations).

Commencement Information

I71 [Reg. 69](#) in force at 1.4.2022, see [reg. 1](#)

Valuation of capital

70.—(1) Capital is to be calculated at its current market value or surrender value less—

- (a) where there would be expenses attributable to sale, 10 per cent, and
- (b) the amount of any encumbrances secured on it.

(2) The market value of a capital asset possessed by an applicant in a country outside the United Kingdom is—

- (a) if there is no prohibition in that country against the transfer of an amount equal to the value of that asset to the United Kingdom, the market value in that country, or
- (b) if there is such a prohibition, the amount it would raise if sold in the United Kingdom to a willing buyer.

(3) Where capital is held in currency other than sterling, it is to be calculated after the deduction of any banking charge or commission payable in converting that capital into sterling.

Commencement Information

I72 [Reg. 70](#) in force at 1.4.2022, see [reg. 1](#)

Notional capital

71.—(1) An applicant is to be treated as possessing capital (and is assumed to have a yield from that capital as described in regulation 63) where the applicant has, in the opinion of a relevant authority, deprived themselves of that capital for the purpose of securing entitlement to council tax reduction or an increased amount of council tax reduction.

(2) Where an applicant—

- (a) deprived themselves of capital for the purpose of securing entitlement to universal credit or to an increased amount of universal credit, and
- (b) was treated as possessing that capital under regulation 50 of the 2013 Regulations for the purposes of calculating the applicant’s award of universal credit,

the applicant is to be treated as possessing that capital under paragraph (1) for the purposes of calculating an applicant’s capital under these Regulations.

(3) An applicant is not to be treated as depriving themselves of capital under paragraph (1) if the applicant disposes of it for the purposes of—

- (a) reducing or paying a debt owed by the applicant, or
- (b) purchasing goods or services if the expenditure was reasonable in the circumstances of the applicant’s case.

(4) For the purposes of this regulation, “deprived” includes a failure to make an application for capital that would have been acquired by the applicant had it been sought.

Commencement Information

I73 Reg. 71 in force at 1.4.2022, see [reg. 1](#)

Diminishing notional capital (applicants with no award of universal credit)

72.—(1) Where an applicant is treated as possessing capital under regulation 71(1) (notional capital), and neither the applicant nor the applicant’s partner, nor the partners jointly, have an award of universal credit, the amount which the applicant is treated as possessing—

- (a) in the case of a week that is subsequent to—
 - (i) the relevant week in respect of which the conditions set out in paragraph (2) are satisfied, or
 - (ii) a week which follows that relevant week and which satisfies those conditions, is to be reduced by the amount determined under paragraph (3),
- (b) in the case of a week in respect of which paragraph (1)(a) does not apply but where—
 - (i) that week is a week subsequent to the relevant week, and
 - (ii) that relevant week is a week in which the condition in paragraph (4) is satisfied, is to be reduced by the amount determined under paragraph (4).

(2) This paragraph applies to a reduction week or part-week where the applicant satisfies the conditions that—

- (a) the applicant is in receipt of council tax reduction, and
- (b) but for regulation 71(1), the applicant would have received an additional amount of council tax reduction in that week.

(3) In a case to which paragraph (2) applies, the amount of the reduction for the purposes of paragraph (1)(a) is equal to the aggregate of—

- (a) the additional amount to which paragraph (2)(b) refers,
 - (b) where the applicant has also claimed housing benefit, the amount of any housing benefit or any additional amount of that benefit to which the applicant would have been entitled in respect of the whole or part of the reduction week to which paragraph (2) refers but for the application of regulation 49(1) of the Housing Benefit Regulations 2006 (notional capital)(176),
 - (c) where the applicant has also claimed income support, the amount of income support to which the applicant would have been entitled in respect of the whole or part of the reduction week to which paragraph (2) refers but for the application of regulation 51(1) of the Income Support Regulations (notional capital)(177),
 - (d) where the applicant has also claimed a jobseeker's allowance, the amount of an income-based jobseeker's allowance to which the applicant would have been entitled in respect of the whole or part of the reduction week to which paragraph (2) refers but for the application of regulation 113 of the Jobseeker's Allowance Regulations (notional capital) (178), and
 - (e) where the applicant has also claimed an employment and support allowance, the amount of an income-related employment and support allowance to which the applicant would have been entitled in respect of the whole of part of the reduction week to which paragraph (2) refers but for the application of regulation 115 of the Employment and Support Allowance Regulations (notional capital)(179).
- (4) Subject to paragraph (5), for the purposes of paragraph (1)(b) the condition is that the applicant would have been entitled to council tax reduction in the relevant week but for regulation 71(1) (notional capital), and in such a case the amount of the reduction is to be equal to the aggregate of the following amounts—
- (a) the amount of council tax reduction to which the applicant would have been entitled in the relevant week but for regulation 71(1), and for the purposes of this sub-paragraph if the amount is in respect of a part-week, that amount is to be determined by dividing the amount of council tax reduction to which the applicant would have been entitled by the number equal to the number of days in the part-week and multiplying the quotient by 7,
 - (b) if the applicant would, but for a provision listed in paragraph (3)(b) to (e) have been entitled to housing benefit, income support, jobseeker's allowance or employment and support allowance or to an additional amount of housing benefit, income support, jobseeker's allowance or employment and support allowance in respect of the reduction week which includes the last day of the relevant week, the amount which is equal to—
 - (i) in a case where no housing benefit, income support, jobseeker's allowance or employment and support allowance is payable, the amount to which the applicant would have been entitled, or
 - (ii) in any other case, the amount equal to the additional amount of housing benefit, income support, jobseeker's allowance or employment and support allowance to which the applicant would have been entitled, and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount is to be determined by dividing the amount of housing benefit, income support, jobseeker's allowance or employment and support allowance to which the applicant would have been entitled

(176) S.I. 2006/213.

(177) Regulation 51(1) was inserted by S.I. 1990/1776 and amended by S.I. 1997/2197 and S.I. 2007/719.

(178) Regulation 113 was amended by S.I. 1996/207, S.I. 1997/2197, S.I. 1998/2117, S.I. 1999/2640, S.I. 1999/3156, S.I. 2000/1978, S.I. 2000/3134, S.I. 2001/1029, S.I. 2001/3767, S.I. 2003/455, S.I. 2004/2308, S.I. 2005/2465, S.I. 2005/3391, S.I. 2006/588, S.I. 2007/719, S.I. 2008/698, S.I. 2008/2767, S.I. 2008/3157, S.I. 2009/480, S.I. 2010/641, S.I. 2010/1222, S.I. 2011/688, S.I. 2011/917, S.I. 2011/2425, S.I. 2013/276, S.I. 2014/1913, S.I. 20014/3117, S.I. 2017/329, S.I. 2017/689, S.I. 2017/870 and S.I. 2020/618.

(179) Regulation 115 was amended by S.I. 2008/2428, S.I. 2010/641, S.I. 2011/1707, S.I. 2011/2425, S.I. 2013/276, S.I. 2017/329, S.I. 2017/689, S.I. 2017/870 and S.I. 2020/618.

by the number equal to the number of days in the part-week and multiplying the quotient by 7.

(5) The amount determined under paragraph (4) is to be re-determined under that paragraph if the applicant makes a further application for council tax reduction and the conditions in paragraph (6) are satisfied, and in such a case—

- (a) paragraph (4)(a) and (b) applies as if for “relevant week” there was substituted “relevant subsequent week”, and
- (b) subject to paragraph (7), the amount as re-determined has effect from the first week following the relevant subsequent week in question.

(6) The conditions are that—

- (a) a further application is made 26 or more weeks after the latest of—
 - (i) the date on which the applicant made an application for council tax reduction in respect of which the applicant was first treated as possessing the capital in question under regulation 71(1) (notional capital),
 - (ii) in a case where there has been at least one re-determination in accordance with paragraph (5), the date on which the applicant last made an application for council tax reduction which resulted in the weekly amount being re-determined, or
 - (iii) the date on which the applicant last ceased to be entitled to council tax reduction, and
- (b) the applicant would have been entitled to council tax reduction but for regulation 71(1).

(7) The amount as re-determined under paragraph (5) is not to have effect if it is less than the amount which applied in that case immediately before the re-determination, and in that case the higher amount continues to have effect.

(8) In this regulation—

- (a) “part-week”—
 - (i) in paragraph (4)(a) means a period of less than a week during which a person is entitled to council tax reduction,
 - (ii) in paragraph (4)(b) means a period of less than a week for which housing benefit is payable,
- (b) “relevant week” means the reduction week or part-week in which the capital in question of which the applicant has been deprived within the meaning of regulation 71(1)—
 - (i) was first taken into account for the purpose of determining the applicant’s entitlement to council tax reduction, or
 - (ii) was taken into account on a subsequent occasion for the purpose of determining or re-determining the applicant’s entitlement to council tax reduction on that subsequent occasion and that determination or re-determination resulted in the applicant beginning to receive, or ceasing to receive, council tax reduction,

and where more than one reduction week or part-week is identified by reference to heads (i) and (ii) the later or latest reduction week or, as the case may be, the later or latest part-week, and

- (c) “relevant subsequent week” means the reduction week or part-week which includes the day on which the further application or, if more than one further application has been made, the last application was made.

Commencement Information

I74 Reg. 72 in force at 1.4.2022, see [reg. 1](#)

Diminishing notional capital (applicants with an award of universal credit)

73.—(1) Where an applicant with an award of universal credit is treated as possessing capital under regulation 71(2) (notional capital), then for each subsequent assessment period (or, in a case where the applicant had an award of universal credit and that award has terminated, each subsequent month) the amount of capital the applicant is treated as possessing (“the notional capital”) reduces—

- (a) in a case where the notional capital exceeds £16,000, by the amount which the Secretary of State considers under regulation 50(3)(a) of the 2013 Regulations would be the amount of an award of universal credit that would be made to the applicant (assuming they met the conditions in section 4 and 5 of the 2012 Act) if it were not for the notional capital, or
- (b) in a case where the notional capital exceeds £6,000 but not £16,000 (including where the notional capital has reduced to an amount equal to or less than £16,000 in accordance with sub-paragraph (a)) by the amount of unearned income that the notional capital is treated as yielding under regulation 63 (assumed yield from capital).

(2) The weekly reduction of an applicant’s notional capital is to be determined by dividing the amount by which the notional capital has reduced in an assessment period by the number equal to the number of days in that period and multiplying the quotient by 7.

Commencement Information

I75 [Reg. 73](#) in force at 1.4.2022, see [reg. 1](#)

CHAPTER 6

Miscellaneous

Compensation for personal injury

74.—(1) This regulation applies where a sum has been awarded to an applicant, or has been agreed by or behalf of an applicant—

- (a) in consequence of a personal injury to that applicant, or
- (b) as compensation for the death of one or both parents where the applicant is under the age of 18.

(2) If, in accordance with an order of the court or an agreement, the applicant receives all or part of that sum by way of regular payments, those payments are to be disregarded in the calculation of the applicant’s unearned income.

(3) If the sum has been used to purchase an annuity, payments under the annuity are to be disregarded in the calculation of the applicant’s unearned income.

(4) If the sum is held in trust, any capital of the trust derived from that sum is to be disregarded in the calculation of the applicant’s capital and any income from the trust is to be disregarded in the calculation of the applicant’s unearned income.

(5) If the sum is administered by the court on behalf of the applicant or can only be disposed of by direction of the court, it is to be disregarded in the calculation of the applicant’s capital and any regular payments from that amount are to be disregarded in the calculation of the applicant’s unearned income.

(6) If the sum is not held in trust or has not been used to purchase an annuity or otherwise disposed of, but has been paid to the applicant within the past 12 months, that sum is to be disregarded in the calculation of the applicant’s capital.

Commencement Information

I76 Reg. 74 in force at 1.4.2022, see [reg. 1](#)

Special schemes for compensation etc.

75.—(1) This regulation applies where an applicant receives a payment or payment in kind from a scheme established or approved by the Secretary of State or the Scottish Ministers or from a trust established with funds provided by the Secretary of State or from ILF Scotland for the purpose of—

- (a) providing compensation or support in respect of—
 - (i) an applicant having been diagnosed with variant Creutzfeldt-Jacob disease or infected from contaminated blood products,
 - (ii) the bombings in London on 7 July 2005,
 - (iii) persons who have been interned or suffered forced labour, injury, property loss or loss of a child during the Second World War,
 - (iv) the terrorist attacks in London on 22 March 2017 or 3 June 2017,
 - (v) the bombing in Manchester on 22 May 2017, or
- (b) supporting persons with a disability to live independently in their accommodation.

[^{F71}(1A) This regulation also applies where an applicant receives any of the following payments—

- (a) any payment or interest on a payment made under the Windrush Compensation Scheme (Expenditure) Act 2020,
- (b) any redress payment made under part 4 of the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021,
- (c) any ex gratia payment made at the discretion of the Scottish Ministers from the Advance Payment Scheme within the meaning of section 42(7) of the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021,
- (d) a Grenfell Tower payment,
- (e) a Post Office compensation payment, or
- (f) a vaccine damage payment where the applicant—
 - (i) receives a vaccine damage payment or is a person for whose benefit a vaccine damage payment was made,
 - (ii) is the partner of a person referred to in head (i) and receives a payment by or on behalf of that person which is derived from a vaccine damage payment,
 - (iii) was the partner of a person referred to in head (i) immediately before the person's death and receives a payment from their estate which is derived from a vaccine damage payment, or
 - (iv) in a case where a vaccine damage payment is made to the personal representative of a person who was severely disabled as a result of vaccination ("P"), was P's partner immediately before P's death and receives a payment from P's estate which is derived from a vaccine damage payment.]

(2) Any such payment, if it is capital, is to be disregarded in the calculation of the applicant's capital and, if it is income, is to be disregarded in the calculation of the applicant's income.

(3) Where an applicant is the partner, parent, son or daughter of a diagnosed or infected person referred to in paragraph (1)(a)(i) a payment received from the scheme or trust, or from the diagnosed or infected person or from their estate is to be disregarded if it would be disregarded in relation to

an award of state pension credit by virtue of paragraph 13 or 15 of schedule 5 of the State Pension Credit Regulations 2002(**180**).

Textual Amendments

F71 Reg. 75(1A) inserted (5.11.2023) by The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2023 (S.S.I. 2023/268), regs. 1, **3(4)**

Commencement Information

I77 Reg. 75 in force at 1.4.2022, see **reg. 1**

Company analogous to a partnership or one person business

76.—(1) Where an applicant stands in a position analogous to that of a sole owner or partner in relation to a company which is carrying on a trade or a property business, the applicant is to be treated, for the purposes of this Part, as the sole owner or partner.

(2) Where paragraph (1) applies, the applicant is to be treated, subject to paragraph (3)(a), as possessing an amount of capital equal to the value, or the applicant's share of the value, of the capital of the company and the value of the applicant's holding in the company is to be disregarded.

(3) Where paragraph (1) applies in relation to a company which is carrying on a trade—

- (a) any assets of the company that are used wholly and exclusively for the purposes of the trade are to be disregarded from the applicant's capital while they are engaged in activities in the course of that trade, and
- (b) the income of the company or the applicant's share of that income is to be treated as the applicant's income and calculated in the manner set out in regulation 51 (self-employed earnings) as if it were self-employed earnings.

(4) Any self-employed earnings which the applicant is treated as having by virtue of paragraph (3) (b) are in addition to any employed earnings the applicant receives as a director or employee of the company.

(5) This regulation does not apply where the applicant derives income from the company that is employed earnings by virtue of Chapter 8 (workers under arrangements made by intermediaries), Chapter 9 (managed service companies) or Chapter 10 (workers' services provided through intermediaries) of Part 2 of ITEPA and that income is derived from activities that are the applicant's main employment.

(6) In paragraph (1) "property business" has the meaning in section 204 of the Corporation Tax Act 2009(**181**).

Commencement Information

I78 Reg. 76 in force at 1.4.2022, see **reg. 1**

(180) Paragraph 13 of schedule 5 was amended by S.I. 2003/2274 and S.I. 2005/2687. Paragraph 15 of schedule 5 was amended by S.I. 2002/3197, S.I. 2004/1141, S.I. 2005/2877, S.I. 2005/3391, S.I. 2006/718, S.I. 2008/2767, S.I. 2009/583, S.I. 2010/641, S.I. 2011/2425, S.I. 2016/624, S.I. 2017/329, S.I. 2017/689, S.I. 2017/870 and S.I. 2020/618.

(181) 2009 c.4.

CHAPTER 7

Childcare charges

Treatment of childcare charges (applicants with no award of universal credit)

77.—(1) This regulation does not apply, and instead regulation 78 applies, where an applicant or an applicant's partner has, or the partners jointly have, an award of universal credit.

(2) This regulation applies where an applicant is incurring relevant childcare charges and—

- (a) is a lone parent and is engaged in remunerative work,
- (b) is a member of a couple where both are engaged in remunerative work, or
- (c) is a member of a couple where one member is engaged in remunerative work and the other—
 - (i) is incapacitated as described in paragraph (12),
 - (ii) is a patient, or
 - (iii) is in prison (whether serving a custodial sentence or remanded in custody awaiting trial or sentence).

(3) For the purposes of paragraph (2) and subject to paragraph (5), a person to whom paragraph (4) applies is to be treated as engaged in remunerative work for a period not exceeding 28 weeks during which the person—

- (a) is paid statutory sick pay,
- (b) is paid short-term incapacity benefit at the lower rate under section 30A of the 1992 Act⁽¹⁸²⁾,
- (c) is paid an employment and support allowance,
- (d) is paid income support on the grounds of incapacity for work under regulation 4ZA and paragraph 7 or 14 of schedule 1B of the Income Support Regulations⁽¹⁸³⁾, or
- (e) is credited with earnings on the grounds of incapacity for work or limited capability for work under regulation 8B of the Social Security (Credits) Regulations 1975⁽¹⁸⁴⁾.

(4) This paragraph applies to a person who was engaged in remunerative work immediately before as the case may be—

- (a) the first day of the period in respect of which the person was first paid statutory sick pay, short-term incapacity benefit, an employment and support allowance or income support on the grounds of incapacity for work, or
- (b) the first day of the period in respect of which earnings are credited.

(5) In a case to which paragraph (3)(d) or (e) applies, the period of 28 weeks begins on the day on which the person is first paid income support or on the first day of the period in respect of which earnings are credited, as the case may be.

(6) Relevant childcare charges are the charges for care referred to in paragraphs (7) and (8) and they must be calculated on a weekly basis in accordance with paragraph (11).

(7) The charges referred to in paragraph (6) are charges for care which is provided—

⁽¹⁸²⁾Section 30A was inserted by section 1 of the Social Security (Incapacity for Work) Act 1994 (c.18) and amended by section 64 of the Welfare Reform and Pensions Act 1999 (c.30) and paragraph 14 of schedule 24 of the Civil Partnership Act 2004 (c.33).

⁽¹⁸³⁾Regulation 4ZA was inserted by S.I. 1996/206 and amended by S.I. 1996/206, S.I. 1997/2197, S.I. 2000/636, S.I. 1997/1981, S.I. 2001/3070, S.I. 2008/1826, S.I. 2009/2655, S.I. 2009/3152 and S.I. 2013/2536. Paragraph 7 of schedule 1B was inserted by S.I. 1996/206 and amended by S.I. 2009/3152 and S.I. 2010/2429. Paragraph 14 of schedule 1B was inserted by S.I. 1996/206 and amended by S.I. 2002/2689 and S.I. 2010/2429.

⁽¹⁸⁴⁾S.I. 1975/556. Regulation 8B was inserted by S.I. 1996/2367 and amended by S.I. 2000/3120, S.I. 2003/521, S.I. 2008/1554, S.I. 2010/385, S.I. 2012/913 and S.I. 2013/630.

- (a) in the case of any child of the applicant's family who is not disabled, in respect of the period beginning on that child's date of birth and ending on the day preceding the first Monday in September following that child's fifteenth birthday, or
 - (b) in the case of any child of the applicant's family who is disabled, in respect of the period beginning on that child's date of birth and ending on the day preceding the first Monday in September following their sixteenth birthday.
- (8) The charges referred to in paragraph (6) are charges for care which is provided by one or more of the care providers listed in paragraph (9) and not paid—
- (a) in respect of the child's compulsory education,
 - (b) by an applicant to a partner or by a partner to an applicant in respect of any child for whom either or any of them is responsible in accordance with regulation 7 (when a person is responsible for a child or young person), or
 - (c) in respect of care provided by a relative of the child wholly or mainly in the child's home.
- (9) The care to which paragraph (8) refers may be provided—
- (a) out of school hours, by a school on school premises or by a local authority—
 - (i) for a child who is not disabled, in respect of the period beginning on the child's eighth birthday and ending on the day preceding the first Monday in September following the child's fifteenth birthday, or
 - (ii) for a child who is disabled, in respect of the period beginning on the child's eighth birthday and ending on the day preceding the first Monday in September following their sixteenth birthday,
 - (b) by a child care provider approved in accordance with the Tax Credit (New Category of Child Care Provider) Regulations 1999(**185**),
 - (c) by persons registered under Part 2 of the Children and Families (Wales) Measure 2010(**186**),
 - (d) by a person who is excepted from registration under Part 2 of the Children and Families (Wales) Measure 2010 because the childcare the person provides is in a school or establishment referred to in article 11, 12 or 14 of the Child Minding and Day Care Exceptions (Wales) Order 2010(**187**),
 - (e) by—
 - (i) persons registered under section 59(1) of the Public Services Reform (Scotland) Act 2010,
 - (ii) local authorities registered under section 83(1) of that Act, where the care provided is child minding or day care of children within the meaning of that Act,
 - (f) by a person prescribed in Regulations made pursuant to section 12(4) of the Tax Credits Act 2002(**188**),
 - (g) by a person who is registered under Chapter 2 or 3 of Part 3 of the Childcare Act 2006(**189**),
 - (h) by any of the schools mentioned in section 34(2) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 2 of Part 3 of that Act does not apply by virtue of that subsection,

(185) S.I. 1999/3110.

(186) 2010 nawm 1.

(187) S.I. 2010/2839 (W. 233). Articles 11 and 12 were amended by S.I. 2018/48 (W. 15).

(188) 2002 c.21.

(189) 2006 c.21.

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- (i) by any of the schools mentioned in section 53(2) of the Childcare Act 2006(190) in circumstances where the requirement to register under Chapter 3 of Part 3 of that Act does not apply by virtue of that subsection,
- (j) by any of the establishments mentioned in section 18(5) of the Childcare Act 2006(191) in circumstances where the care is not included in the meaning of “childcare” for the purposes of Parts 1 and 3 of that Act by virtue of that subsection,
- (k) by a foster carer or kinship carer approved under the Looked After Children (Scotland) Regulations 2009(192) in relation to a child other than a child who has been placed with that carer—
 - (i) by virtue of a requirement of the children’s hearing under section 83(2)(a) of the Children’s Hearings (Scotland) Act 2011(193),
 - (ii) by a local authority exercising the right to determine the residence of a child in respect of whom a permanence order has been granted under section 81 of the Adoption and Children (Scotland) Act 2007(194), or
 - (iii) in accordance with the Looked After Children (Scotland) Regulations 2009,
- (l) by a foster parent under the Fostering Services (England) Regulations 2011(195) or the Fostering Services (Wales) Regulations 2003(196) in relation to a child other than one whom the foster parent is fostering,

^{F72}(m)

(n) by a person who is not a relative of the child wholly or mainly in the child’s home.

(10) In paragraphs (7) and (9)(a) “the first Monday in September” means the Monday which first occurs in the month of September in any year.

(11) Relevant childcare charges must be estimated over a period, not exceeding a year, that is appropriate to allow the average weekly charge to be estimated accurately having regard to information about the amount of that charge provided by the person providing the care.

(12) For the purposes of paragraph (2)(c), the other member of a couple is incapacitated where—

- (a) the applicant’s applicable amount includes a disability premium under paragraph 11 of schedule 1 on account of the other member’s incapacity or the work-related activity component under paragraph 21 of that schedule or the support component under paragraph 22 of that schedule on account of that other member having limited capability for work,
- (b) the applicant’s applicable amount would include a disability premium under paragraph 11 of that schedule on account of the other member’s incapacity but for that other member being treated as capable of work by virtue of a determination made in accordance with Regulations made under section 171E of the 1992 Act(197),
- (c) the applicant’s applicable amount would include the support component under paragraph 22 of that schedule or the work-related activity component under paragraph 21 of that schedule on account of the other member having limited capability for work but for that other member being treated as not having limited capability for work by virtue

(190) Section 53(2) was amended by paragraph 16 of schedule 4 of the Children and Families Act 2016 (c.6), paragraph 34 of schedule 1 of the Education and Skills Act 2008 (c.25), and S.I. 2012/976.

(191) Section 18 was amended by paragraph 19 of schedule 1 of the Children and Young Persons Act 2008 (c.23) paragraph 21 of the Criminal Justice and Courts Act 2015 (c.2) and S.I. 2010/183.

(192) S.I. 2009/210.

(193) 2011 asp 1.

(194) 2007 asp 4.

(195) S.I. 2011/581.

(196) S.I. 2003/237 (W.35).

(197) Section 171E was inserted by section 6(1) of the Social Security (Incapacity for Work) Act 1994 (c.18) and amended by paragraph 76 of schedule 7 of the Social Security Act 1998 (c.14).

of a determination made in accordance with the Employment and Support Allowance Regulations,

- (d) the applicant is, or is treated as, incapable of work and has been incapable, or treated as incapable, of work in accordance with the provisions of, and Regulations made under, Part 12A of the 1992 Act (incapacity for work)**(198)** for a continuous period of not less than 196 days, and for this purpose any two or more separate periods separated by a break of not more than 56 days are to be treated as one continuous period,
- (e) the applicant has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations for a continuous period of not less than 196 days, and for this purpose any two or more separate periods separated by a break of not more than 84 days are to be treated as one continuous period,
- (f) there is payable in respect of the other member one or more of the following pensions or allowances—
 - (i) long-term incapacity benefit or short-term incapacity benefit at the higher rate under schedule 4 of the 1992 Act**(199)**,
 - (ii) attendance allowance under section 64 of the 1992 Act**(200)**,
 - (iii) severe disablement allowance under section 68 of the 1992 Act**(201)**,
 - (iv) disability living allowance,
 - (v) child disability payment,
 - (vi) armed forces independence payment,
 - (vii) personal independence payment,
 - (viii) increase of disablement pension under section 104 of the 1992 Act,
 - (ix) a pension increase paid as part of a war disablement pension or under an industrial injuries scheme which is analogous to an allowance or increase of disablement pension under head (ii), (iv), (vii) or (viii) above,^{F73}...
 - (x) main phase employment and support allowance, [^{F74}or
 - (xi) adult disability payment,]
- (g) a pension or allowance to which sub-paragraph (f)(ii), (iv), (vii), (viii) or (ix) refers was payable on account of the other member's incapacity but has ceased to be payable in consequence of the other member becoming a patient, which in this regulation means a person (other than a person who is serving a sentence of imprisonment or detention in a youth custody institution) who is regarded as receiving free in-patient treatment within the meaning of regulation 2(4) and (5) of the Social Security (Hospital In-Patients) Regulations 2005**(202)**,

(198) Part 12A was inserted by sections 5 and 6 of the Social Security (Incapacity for Work) Act 1994 (c.18) and amended by paragraph 76 of schedule 7 of the Social Security Act 1998 (c.14), section 61 of, and paragraphs 23 and 24 of schedule 8 of, the Welfare Reform and Pensions Act 1999 (c.30) and S.I. 1996/525.

(199) A new schedule 4 was substituted by S.I. 1993/349 and was amended by section 2 of the Social Security (Incapacity for Work) Act 1994 (c.18), section 54 and paragraph 14 of schedule 8 of the Welfare Reform and Pensions Act 1999 (c.30), section 54 and paragraph 14 of schedule 8 of the Welfare Reform and Pensions Act 1999 (c.30), schedule 6 of the Tax Credits Act 2002 (c.21), paragraph 15 of schedule 1 of the Child Benefit Act 2005 (c.6), section 2 and paragraph 81 of schedule 12, and paragraph 19 of schedule 16, of the Pensions Act 2014 (c.19), section 65 of the 2012 Act, S.S.I. 2019/102, S.S.I. 2020/116 and S.S.I. 2021/169, S.I. 2002/1457, S.I. 2003/938, S.I. 2008/3270, S.I. 2012/780, S.I. 2012/834, S.I. 2013/574, S.I. 2014/516, S.I. 2017/260, S.I. 2018/281, S.I. 2019/480, S.I. 2020/234 and S.I. 2021/162.

(200) Section 64 was amended by section 66 of the Welfare Reform and Pensions Act 1999 (c.30).

(201) Section 68 was repealed by schedule 13 of the Welfare Reform and Pensions Act 1999 (c.30), subject to savings provisions in S.I. 2000/2958.

(202) S.I. 2005/3360.

[^{F75}(ga) adult disability payment payable on account of the other member’s incapacity has been reduced to £0 under regulation 28(2) (effect of admission to hospital on ongoing entitlement to Adult Disability Payment) of the Disability Assistance for Working Age People (Scotland) Regulations 2022],

(h) sub-paragraph [^{F76}(f), (g) or (ga)] would apply to the other member if the legislative provisions referred to in those sub-paragraphs were provisions under any corresponding enactment having effect in Northern Ireland, or

(i) the other member has a vehicle supplied for use on the road and to be controlled by the occupant, provided under section 46 of the National Health Service (Scotland) Act 1978(**203**), paragraph 9(1) of schedule 1 of the National Health Service Act 2006(**204**) or article 30(1) of the Health and Personal Social Services (Northern Ireland) Order 1972(**205**).

(13) Where paragraph (12)(d) applies and the applicant ceases to be, or to be treated as, incapable of work but within a period of 56 days or less of that cessation the applicant is, or is treated as, incapable of work, paragraph (12)(d) applies from the time the applicant is again, or is again treated as, incapable of work for so long as the applicant is, or is treated as, incapable of work.

(14) Where paragraph (12)(e) applies and the applicant ceases, to have, or to be treated as having, limited capability for work but within a period of 84 days or less of that cessation the applicant has, or is treated as having, limited capability for work, paragraph (12)(e) applies from the time the applicant has again, or is again treated as having, limited capability for work for so long as that situation continues.

(15) For the purposes of paragraphs (7) and (9)(a), a person is disabled if the person is a person—

(a) in respect of whom disability living allowance, child disability payment [^{F77}, adult disability payment] or personal independence payment is payable, or has ceased to be payable solely because the person is a patient, or in respect of whom armed forces independence payment is payable,

(b) who is blind, or

(c) who has ceased to be certified as blind on that person gaining eyesight, where the person ceased to be certified as blind within the period beginning 28 weeks before the first Monday in September following the person’s fifteenth birthday and ending on the day preceding the person’s sixteenth birthday.

(16) For the purposes of paragraph (2) a person on maternity leave, paternity leave, shared parental leave, parental bereavement leave or adoption leave is to be treated as if engaged in remunerative work for the period specified in paragraph (17) (“the relevant period”) provided that—

(a) in the week before the period of maternity leave, paternity leave, shared parental leave, parental bereavement leave or adoption leave began the person was in remunerative work,

(b) the person is incurring relevant childcare charges, and

(c) the person is entitled to either statutory maternity pay under section 164 of the 1992 Act(**206**), statutory paternity pay by virtue of section 171ZA or 171ZB of the 1992 Act(**207**), statutory shared parental pay, statutory adoption pay by virtue of section 171ZL

(**203**) 1978 c.29.

(**204**) 2006 c.41. Paragraph 9(1) was substituted by section 17(10) of the Health and Social Care Act 2012 (c.7).

(**205**) S.I. 1972/1265 (N.I.14).

(**206**) Section 164 was amended by paragraph 12 of schedule 1 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2) and paragraph 6 of schedule 7 and schedule 8 of the Employment Act 2002 (c.22).

(**207**) Sections 171ZA to 171ZK were inserted by section 2 of the Employment Act 2002. Sections 171ZA and 171ZB were amended by paragraphs 12 and 13 of schedule 7 of the Children and Families Act 2014 (c.6). There are other amendments to those sections that are not relevant to these Regulations.

of the 1992 Act(208), statutory parental bereavement pay, maternity allowance under section 35 of the 1992 Act(209) or qualifying support.

(17) For the purposes of paragraph (16) the relevant period begins on the day on which the person’s maternity leave, paternity leave, shared parental leave, parental bereavement leave or adoption leave commences and ends on the earliest of the following dates—

- (a) the date that leave ends,
- (b) if no childcare element of working tax credit is in payment on the date that entitlement to maternity allowance, qualifying support, statutory maternity pay, statutory paternity pay, statutory shared parental pay, statutory parental bereavement pay or statutory adoption pay ends, the date that entitlement ends, or
- (c) if a childcare element of working tax credit is in payment on the date that entitlement to maternity allowance or qualifying support, statutory maternity pay, statutory paternity pay, statutory shared parental pay, statutory parental bereavement pay or statutory adoption pay ends, the date that entitlement to that award of the childcare element of the working tax credit ends.

(18) In this regulation—

- (a) “qualifying support” means income support to which the person is entitled by virtue of paragraph 14B of schedule 1B of the Income Support Regulations, ^{F78} ...
[^{F79}“relative” means a parent, step-parent, grandparent, uncle, aunt, brother, sister, nephew or niece or where a parent, step-parent, grandparent, brother or sister is a member of a couple, the other member of that couple, and]
- (b) “childcare element of working tax credit” means the element of working tax credit prescribed under section 12 of the Tax Credits Act 2002 (childcare element)(210).

Textual Amendments

- F72** Reg. 77(9)(m) omitted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **15(a)**
- F73** Word in reg. 77(12)(f)(ix) omitted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **15(b)(i)**
- F74** Reg. 77(12)(f)(xi) and word inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **15(b)(ii)**
- F75** Reg. 77(12)(ga) inserted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **15(a)**
- F76** Words in reg. 77(12)(h) substituted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **15(b)**
- F77** Words in reg. 77(15)(a) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **15(c)**
- F78** Word in reg. 77(18) omitted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **15(d)(i)**
- F79** Words in reg. 77(18) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **15(d)(ii)**

(208) Section 171ZL was inserted by section 4 of the Employment Act 2002 and amended by [S.I. 2006/2012](#), [S.I. 2011/1740](#), [S.I. 2016/413](#) and [S.I. 2019/1514](#).

(209) Section 35 was amended by section 2(1)(a) of the Still-Birth (Definition) Act 1992 (c.29), section 67 of the Social Security Act 1998 (c.14), section 53 of the Welfare Reform and Pensions Act 1999 (c.30), paragraph 4 of schedule 7 of the Employment Act 2002, paragraph 6 of schedule 1 of the Work and Families Act 2006 (c.18), section 120 of the Children and Families Act 2014, [S.I. 1994/1230](#) and [S.I. 2014/606](#).

(210) 2002 c.21. Section 12 was repealed by paragraph 1 of schedule 14 of the 2012 Act (subject to savings specified in [S.I. 2019/167](#)).

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Commencement Information

I79 Reg. 77 in force at 1.4.2022, see [reg. 1](#)

Treatment of childcare charges (applicants with an award of universal credit)

78.—(1) This regulation applies where the applicant or the applicant’s partner has, or the partners jointly have, an award of universal credit that includes in the calculation of the maximum universal credit award a childcare costs element.

(2) An applicant is incurring relevant childcare charges in respect of an assessment period where the applicant’s award or the applicant’s partner’s award or their joint award of universal credit includes a childcare costs element for an assessment period.

(3) An applicant’s weekly relevant childcare charges for the purpose of regulation 42(2)(c) is calculated as follows—

Step 1

Divide the amount of the childcare costs element in the applicant’s award of universal credit for the assessment period in which a reduction week falls by 85.

Step 2

Multiply the amount produced by step 1 by 100.

Step 3

Multiply the amount produced by step 2 by 12.

Step 4

Divide the amount produced by step 3 by 52 and round to the nearest penny.

(4) In this regulation “childcare costs element” has the meaning given to it in regulation 31 of the 2013 Regulations.

Commencement Information

I80 Reg. 78 in force at 1.4.2022, see [reg. 1](#)

PART 7

Calculation of council tax reduction

Maximum council tax reduction

79.—(1) Subject to paragraphs (4) and (5), for the purposes of regulation 13 (conditions of entitlement to council tax reduction) the amount of a person’s maximum council tax reduction in respect of a day for which the person is liable to pay council tax is amount A divided by the amount B where—

(a) A is the amount set by the relevant authority as the council tax for the relevant financial year in respect of the dwelling in which the person is a resident and for which the person is liable, subject to—

(i) any discount which may be appropriate to that dwelling, and

(ii) any reduction in liability for council tax under Regulations made under section 80 of the Act or under a scheme established under section 80A of the Act(211), other than a reduction under these Regulations, and

(b) B is the number of days in that financial year,

less any deductions in respect of non-dependants which fall to be made under regulation 90 (non-dependant deductions).

(2) Subject to paragraphs (4) and (5), for the purposes of regulation 14 (conditions of entitlement to council tax reduction – dwellings in bands E to H) the amount of a person’s maximum council tax reduction in respect of a day for which the person is liable to pay council tax is the amount—

$$\frac{A - \frac{A}{C}}{B}$$

less any deductions in respect of non-dependants which fall to be made under regulation 90.

(3) In paragraph (2)—

(a) A and B have the same meanings as in paragraph (1), and

(b) C is—

(i) 1.075 if the relevant dwelling is in valuation band E,

(ii) 1.125 if the relevant dwelling is in valuation band F,

(iii) 1.175 if the relevant dwelling is in valuation band G,

(iv) 1.225 if the relevant dwelling is in valuation band H.

(4) Subject to paragraph (5), where an applicant is jointly and severally liable for council tax in respect of a dwelling in which the person is resident with one or more other persons, but excepting any person residing with the applicant who is a student to whom regulation 20(2) (persons not entitled to council tax reduction: students) applies, in determining the maximum council tax reduction in the person’s case in accordance with paragraph (1) or (2) amount A is to be divided by the number of persons who are jointly and severally liable for that tax.

(5) Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only the applicant’s partner, paragraph (4) does not apply.

Commencement Information

181 Reg. 79 in force at 1.4.2022, see [reg. 1](#)

Extended council tax reduction

80.—(1) Subject to regulation 83 (extended council tax reduction: movers), a person who is entitled to council tax reduction by virtue of the general conditions of entitlement is entitled to extended council tax reduction where—

(a) the person or any partner of the person was entitled to a qualifying income-related benefit,

(b) entitlement to a qualifying income-related benefit ceased because the person or the person’s partner—

(i) commenced employment as an employed or self-employed earner,

(211) Section 80 was amended by paragraph 176 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c.39) and S.I. 2013/388. Section 80A was inserted by section 65 of the Climate Change (Scotland) Act 2009 (asp 12).

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(ii) increased their earnings from employment as an employed or self-employed earner,
or

(iii) increased the number of hours worked in employment as an employed or self-employed earner,

and that employment is, or the increased earnings or increased number of hours are, expected to last 5 weeks or more, and

(c) the person or the person's partner had been entitled to and in receipt of a qualifying income-related benefit, jobseeker's allowance or a combination of those benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying income-related benefit ceased.

(2) For the purposes of this regulation, where a person or any partner of the person is entitled to and in receipt of joint-claim jobseeker's allowance the person or the person's partner, as the case may be, is to be treated as being entitled to and in receipt of jobseeker's allowance.

(3) For the purposes of this regulation, a person is entitled to council tax reduction by virtue of the general conditions of entitlement where—

(a) the person ceased to be entitled to council tax reduction on vacating the dwelling in which the person was resident,

(b) the day on which the person vacated the dwelling was either in the week in which entitlement to a qualifying income-related benefit ceased, or in the preceding week, and

(c) entitlement to the qualifying income-related benefit ceased in any of the circumstances listed in paragraph (1)(b).

(4) This regulation does not apply where, on the day before a person's entitlement to income support ceased, regulation 6(5) of the Income Support Regulations (remunerative work: housing costs)(212) applied to that person.

Commencement Information

182 [Reg. 80](#) in force at 1.4.2022, see [reg. 1](#)

Duration of period of entitlement to extended council tax reduction

81.—(1) Subject to regulation 83 (extended council tax reduction: movers), where a person is entitled to extended council tax reduction, the period of entitlement starts on the first day of the reduction week immediately following the reduction week in which the person, or any partner of the person, ceased to be entitled to a qualifying income-related benefit.

(2) For the purpose of paragraph (1), a person or a person's partner ceases to be entitled to a qualifying income-related benefit on the day immediately following the last day of entitlement to that benefit.

(3) The period of entitlement to extended council tax reduction ends on the earliest of—

(a) the end of a period of 4 weeks of that entitlement, or

(b) the first day on which the person who is entitled to extended council tax reduction has no liability for council tax.

Commencement Information

183 [Reg. 81](#) in force at 1.4.2022, see [reg. 1](#)

Amount of extended council tax reduction

82.—(1) For any week during the period of entitlement to extended council tax reduction the amount of council tax reduction to which the person is entitled is the higher of—

- (a) the amount of council tax reduction to which the person was entitled in the last reduction week before the person or the person's partner ceased to be entitled to a qualifying income-related benefit,
- (b) the amount of council tax reduction to which the person would be entitled for any reduction week during the period of entitlement to extended council tax reduction if regulation 80 (extended council tax reduction) did not apply to the person, or
- (c) the amount of council tax reduction to which the person's partner would be entitled if regulation 80 did not apply to the person.

(2) Paragraph (1) does not apply in the case of a mover.

(3) Where a person is entitled to extended council tax reduction under this regulation and the person's partner applies for council tax reduction, that partner is not entitled to council tax reduction during the other partner's period of entitlement to extended council tax reduction.

Commencement Information

184 [Reg. 82](#) in force at 1.4.2022, see [reg. 1](#)

Extended council tax reduction: movers

83.—(1) Where a mover who is entitled to extended council tax reduction in respect of liability to pay council tax to the first authority moves to reside in a dwelling in the area of the second authority that mover is entitled to extended council tax reduction in respect of any liability to pay council tax to the second authority of an amount calculated in accordance with paragraph (2).

(2) The amount of extended council tax reduction to which the mover is entitled is the amount of council tax reduction to which the mover was entitled for the last reduction week before the mover ceased to be entitled to a qualifying income-related benefit.

(3) The period of entitlement to extended council tax reduction in respect of liability to pay council tax to the first authority ends on the earliest of—

- (a) the first Sunday after the move, or
- (b) the day on which the mover's liability to pay council tax to the first authority ends.

(4) The period of entitlement to extended council tax reduction granted by virtue of paragraph (1)

- (a) starts on the Monday following the day of the move, and
- (b) ends on the expiry of the period of entitlement to extended council tax reduction which would have applied had the mover not moved from the area of the first authority.

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Commencement Information

185 [Reg. 83](#) in force at 1.4.2022, see [reg. 1](#)

Relationship between council tax reduction and extended council tax reduction

84.—(1) Where a person's entitlement to council tax reduction would have ended when the applicant ceased to be entitled to a qualifying income-related benefit in the circumstances listed in regulation 80(1)(b) (extended council tax reduction), that eligibility will not cease until the end of the period of eligibility for extended council tax reduction.

(2) Part 9 (effective date) does not apply to any extended council tax reduction granted in accordance with regulation 82(1)(a) (amount of extended council tax reduction) or 83(2) (extended council tax reduction: movers).

Commencement Information

186 [Reg. 84](#) in force at 1.4.2022, see [reg. 1](#)

Extended council tax reduction (qualifying contributory benefits)

85.—(1) A person who is entitled to council tax reduction by virtue of the general conditions of entitlement is entitled to extended council tax reduction (qualifying contributory benefits) where—

- (a) the person or any partner of the person was entitled to a qualifying contributory benefit,
- (b) entitlement to a qualifying contributory benefit ceased because the person or the person's partner—
 - (i) commenced employment as an employed or self-employed earner,
 - (ii) had an increase in earnings from such employment, or
 - (iii) increased the number of hours worked in such employment,
 and that employment is or, as the case may be, increased earnings or increased number of hours are expected to last 5 weeks or more,
- (c) the person or the person's partner had been entitled to and in receipt of a qualifying contributory benefit or a combination of qualifying contributory benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying contributory benefit ceased, and
- (d) the person or the person's partner was not entitled to and not in receipt of a qualifying income-related benefit in the last reduction week in which the person or the person's partner was entitled to a qualifying contributory benefit.

(2) For the purposes of this regulation, a person is entitled to council tax reduction by virtue of the general conditions of entitlement where—

- (a) the person ceased to be entitled to council tax reduction because the person vacated the dwelling in which the person was resident,
- (b) the day on which the person vacated the dwelling was either in the week in which entitlement to a qualifying contributory benefit ceased, or in the preceding week, and
- (c) entitlement to the qualifying contributory benefit ceased in any of the circumstances listed in paragraph (1)(b).

Commencement Information

187 Reg. 85 in force at 1.4.2022, see [reg. 1](#)

Duration of extended council tax reduction (qualifying contributory benefits)

86.—(1) Subject to regulation 88 (extended council tax reduction (qualifying contributory benefits: movers)), where a person is entitled to extended council tax reduction (qualifying contributory benefits), the period of entitlement starts on the first day of the reduction week immediately following the reduction week in which the person or the person’s partner ceased to be entitled to a qualifying contributory benefit.

(2) For the purpose of paragraph (1), a person or a person’s partner ceases to be entitled to a qualifying contributory benefit on the day immediately following the last day of entitlement to that benefit.

(3) The period of entitlement to council tax reduction (qualifying contributory benefits) ends on the earliest of—

- (a) the end of a period of 4 weeks of entitlement, or
- (b) the day on which the entitled person’s liability for council tax ends.

Commencement Information

188 Reg. 86 in force at 1.4.2022, see [reg. 1](#)

Amount of extended council tax reduction (qualifying contributory benefits)

87.—(1) For any week during the period of entitlement to council tax reduction (qualifying contributory benefits) the amount of council tax reduction (qualifying contributory benefits) is the higher of—

- (a) the amount of council tax reduction to which the person was entitled in the last reduction week before the person or the person’s partner ceased to be entitled to a qualifying contributory benefit,
- (b) the amount of council tax reduction to which the person would be entitled for any reduction week during the extended payment period, if regulation 85 (extended council tax reduction (qualifying contributory benefits)) did not apply to the person, or
- (c) the amount of council tax reduction to which the person’s partner would be entitled if regulation 86 (duration of extended council tax reduction (qualifying contributory benefits)) did not apply to the person.

(2) Paragraph (1) does not apply in the case of a mover.

(3) Where a person is entitled to extended council tax reduction (qualifying contributory benefits) under this regulation and the person’s partner applies for council tax reduction, that partner is not entitled to council tax reduction during the person’s period of entitlement to extended council tax reduction (qualifying contributory benefits).

Commencement Information

189 Reg. 87 in force at 1.4.2022, see [reg. 1](#)

Extended council tax reduction (qualifying contributory benefits: movers)

88.—(1) Where a mover who is entitled to extended council tax reduction (qualifying contributory benefits) in respect of liability to pay council tax to the first authority moves to reside in a dwelling in the area of the second authority that mover is entitled to extended council tax reduction in respect of any liability to pay council tax to the second authority of an amount calculated in accordance with paragraph (2).

(2) The amount of extended council tax reduction (qualifying contributory benefit) to which the mover is entitled is the amount of council tax reduction to which the mover was entitled for the last reduction week before the mover ceased to be entitled to a qualifying contributory benefit.

(3) The period of entitlement to extended council tax reduction (qualifying contributory benefit) in respect of liability to pay council tax to the first authority ends on the earliest of—

- (a) the first Sunday after the move, or
- (b) the day on which the mover's liability to pay council tax to the first authority ends.

(4) The period of entitlement to extended council tax reduction (qualifying contributory benefits) granted by virtue of paragraph (1)—

- (a) starts on the Monday following the day of the move, and
- (b) ends on the expiry of the period of extended council tax reduction (qualifying contributory benefits) which would have applied had the mover not moved from the area of the first authority.

Commencement Information

190 [Reg. 88](#) in force at 1.4.2022, see [reg. 1](#)

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

89.—(1) Where a person's entitlement to council tax reduction would have ended when the person ceased to be entitled to a qualifying contributory benefit in the circumstances listed in regulation 80(1)(b), that entitlement does not cease until the end of the period of entitlement to extended council tax reduction.

(2) Part 9 (effective date) does not apply to any extended council tax reduction (qualifying contributory benefits) granted in accordance with regulation 82(1)(a) (amount of extended council tax reduction) or 83(2) (amount of extended council tax reduction: movers).

Commencement Information

191 [Reg. 89](#) in force at 1.4.2022, see [reg. 1](#)

PART 8

Special Rules

Non-dependant deductions

90.—(1) Subject to the following provisions of this regulation, the non-dependant deductions in respect of a day referred to in regulation 79 (maximum council tax reduction) are—

- (a) in respect of a non-dependant aged 18 or over in remunerative work, [^{F80}£14.65] x 1/7, and
 - (b) in respect of a non-dependant aged 18 or over to whom sub-paragraph (a) does not apply, [^{F81}£4.90] x 1/7.
- (2) In the case of a non-dependant aged 18 or over to whom paragraph (1)(a) applies, where it is shown to the relevant authority that the person's normal gross weekly income is—
- (a) less than [^{F82}£241.00], the deduction to be made is that specified in paragraph (1)(b),
 - (b) not less than [^{F83}£241.00] but less than [^{F84}£418.00], the deduction to be made is [^{F85}£9.70] x 1/7, or
 - (c) not less than [^{F86}£418.00] but less than [^{F87}£517.00], the deduction to be made is [^{F88}£12.30] x 1/7.
- (3) Only one deduction is to be made in respect of a couple and where, but for this paragraph, the amount that would fall to be deducted in respect of one member of a couple is higher than the amount (if any) that would fall to be deducted in respect of the other member, the higher amount is to be deducted.
- (4) In applying the provisions of paragraph (2) in the case of a couple regard must be had, for the purpose of that paragraph, to the couple's joint weekly gross income.
- (5) Where in respect of a day—
- (a) a person is a resident in a dwelling but is not liable for council tax in respect of that dwelling on that day,
 - (b) other residents in that dwelling (the liable persons) have joint and several liability for council tax in respect of that dwelling on that day otherwise than by virtue of section 77 or 77A of the Act (liability of spouses and civil partners)(**213**), and
 - (c) the person to whom sub-paragraph (a) refers is a non-dependant of two or more of the liable persons,
- the deduction in respect of that non-dependant is to be apportioned equally between those liable persons.
- (6) No deduction is to be made in respect of any non-dependants occupying an applicant's dwelling if the applicant or the applicant's partner is—
- (a) blind or treated as blind by virtue of paragraph 12(2) of schedule 1 (additional condition for the disability premium), or
 - (b) receiving in respect of the applicant or the applicant's partner as the case may be either—
 - (i) attendance allowance,
 - (ii) the care component of the disability living allowance,
 - (iii) the care component of child disability payment,
 - (iv) armed forces independence payment, ^{F89}...
 - (v) the daily living component of personal independence payment [^{F90}, or
 - (vi) the daily living component of adult disability payment.]
- (7) No deduction is to be made in respect of a non-dependant if—
- (a) although residing with the applicant, it appears to the relevant authority that the non-dependant's normal home is elsewhere, or

(213) Section 77 was amended by section 4 of the Education (Graduate Endowment and Student Support) (Scotland) Act 2001 (asp 6) and S.I. 2005/623. Section 77A was added by section 133 of the Civil Partnership Act 2004 (c.33).

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- (b) the non-dependant is in receipt of a training allowance paid in connection with youth training established under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990, or
 - (c) the non-dependant is a full-time student, or
 - (d) the non-dependant is not residing with the applicant because the non-dependant has been a patient for a period in excess of 52 weeks, and for these purposes where a person has been a patient for two or more distinct periods separated by one or more intervals, each not exceeding 28 days, the person is to be treated as having been a patient continuously for a period equal in duration to the total of those distinct periods, or
 - (e) the non-dependant is not residing with the applicant because the non-dependant is a member of the regular forces or the reserve forces (within the meaning of section 374 of the Armed Forces Act 2006(214)) who is absent, while on operations, from the dwelling usually occupied as that person's home.
- (8) No deduction is to be made in respect of a non-dependant—
- (a) who is a qualifying income-related benefit claimant or on state pension credit,
 - (b) to whom schedule 1 of the Act applies (persons disregarded for purposes of discount)(215), but this sub-paragraph does not apply to a non-dependant who is a student to whom paragraph 4 of that schedule refers, or
 - (c) who is entitled to an award of universal credit where the award is calculated on the basis that the non-dependant does not have any earned income, within the meaning given by regulation 52 of the 2013 Regulations.
- (9) In the application of paragraph (2) there is to be disregarded from the person's weekly gross income—
- (a) any attendance allowance, disability living allowance, child disability payment [^{F91}, adult disability payment,] armed forces independence payment or personal independence payment received by the person,
 - (b) any payment which, had the person's income fallen to be calculated under Part 6 (assessment of household income and capital), would have been disregarded under regulation 75, and
 - (c) any payment made under or by the Thalidomide Trust.

Textual Amendments

- F80** Sum in reg. 90(1)(a) substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **18(a)** (i)
- F81** Sum in reg. 90(1)(b) substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **18(a)** (ii)
- F82** Sum in reg. 90(2)(a) substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **18(b)** (i)

(214) 2006 c.52. Section 374 was relevantly amended by section 44 of the Defence Reform Act 2014 (c.20).

(215) Schedule 1 was amended by paragraph 152 of schedule 9 of the Powers of Criminal Courts (Sentencing) Act 2000 (c.6), paragraph 18 of schedule 3 of the Regulation of Care (Scotland) Act 2001 (asp 8), paragraph 152 of schedule 1 of the National Health Service (Consequential Provisions) Act 2006 (c.43), paragraph 123 of schedule 16, schedule 17 of the Armed Forces Act 2006 (c.52), paragraph 1 of schedule 4 of the Local Government Finance Act 2012 (c.17), section 156 of the Local Government and Elections (Wales) Act 2021 (asc. 1) and S.S.I. 2005/465.

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- F83** Sum in reg. 90(2)(b) substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **18(b)(ii)(aa)**
- F84** Sum in reg. 90(2)(b) substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **18(b)(ii)(bb)**
- F85** Sum in reg. 90(2)(b) substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **18(b)(ii)(cc)**
- F86** Sum in reg. 90(2)(c) substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **18(b)(iii)(aa)**
- F87** Sum in reg. 90(2)(c) substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **18(b)(iii)(bb)**
- F88** Word in reg. 90(2)(c) substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **18(b)(iii)(cc)**
- F89** Word in reg. 90(6)(b)(iv) omitted (31.3.2022) by virtue of The Council Tax Reduction (Scotland) Amendment Regulations 2022 (S.S.I. 2022/52), regs. 1(2), **16(a)(i)**
- F90** Reg. 90(6)(b)(vi) and word inserted (31.3.2022) by The Council Tax Reduction (Scotland) Amendment Regulations 2022 (S.S.I. 2022/52), regs. 1(2), **16(a)(ii)**
- F91** Words in reg. 90(9)(a) inserted (31.3.2022) by The Council Tax Reduction (Scotland) Amendment Regulations 2022 (S.S.I. 2022/52), regs. 1(2), **16(b)**

Commencement Information

- I92** Reg. 90 in force at 1.4.2022, see **reg. 1**

Second adult rebate

91.—(1) Subject to paragraphs (2) and (3), the second adult rebate where the conditions set out in regulation 13(3) and (7) (conditions of entitlement to council tax reduction) are fulfilled is the amount determined in accordance with schedule 2.

(2) Subject to paragraph (3), where an applicant is jointly and severally liable for council tax in respect of a dwelling in which the applicant is resident with one or more other persons, in determining the second adult rebate in the applicant's case the amount determined in accordance with schedule 2 must be divided by the number of persons who are jointly and severally liable for that tax.

(3) Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only the applicant's partner paragraph (2) does not apply.

Commencement Information

- I93** Reg. 91 in force at 1.4.2022, see **reg. 1**

Residents of a dwelling to whom regulation 13(7) does not apply

92. Regulation 13(7) (conditions of entitlement to council tax reduction) does not apply in respect of—

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- (a) a person who is liable for council tax solely in consequence of the provisions of section 77 or 77A of the Act (spouse's or civil partner's joint and several liability for tax)(**216**),
- (b) a person who is residing with a couple where the applicant for council tax reduction is a member of that couple and neither member of that couple is a person who, in accordance with schedule 1 of the Act, falls to be disregarded for the purposes of discount,
- (c) a person who jointly with the applicant falls within the same sub-paragraph of section 75(2)(a) to (e) of the Act (persons liable to pay council tax)(**217**) as applies in the case of the applicant, or
- (d) a person who is residing with two or more persons both or all of whom fall within the same sub-paragraph of section 75(2)(a) to (e) of the Act (persons liable to pay council tax) and two or more of those persons are not persons who, in accordance with schedule 1 of the Act, fall to be disregarded for the purposes of discount.

Commencement Information

194 Reg. 92 in force at 1.4.2022, see reg. 1

PART 9

[^{F92}Review and appeal]

Textual Amendments

F92 Pt. 9 heading substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of the Council Tax Reduction Review Panel) Regulations 2023 (S.S.I. 2023/46), reg. 1, sch. 2 para. 2(3) (with sch. 1)

Review of determination on an application

93.—^{F93}(1)

(2) An applicant who is aggrieved by a determination on an application may serve a written notice on the relevant authority requesting that it review its determination.

(3) The notice under paragraph (2) must be served within two months of the determination it relates to and must state the matter by which, and the grounds on which, the applicant is aggrieved.

(4) Where a notice under paragraph (2) is served on a relevant authority, that authority must—

- (a) consider the matter to which the notice relates,
- (b) within two months of receipt of the notice, redetermine the application or decide that no alteration of the determination is to be made,
- (c) notify the applicant in writing of its decision and that if the applicant remains aggrieved then [^{F94}an appeal may be made to the First-tier Tribunal] within 42 days of the notification, with the address to which any [^{F95}notice of appeal may] be sent.

(**216**) Section 77 was amended by section 4 of the Education (Graduate Endowment and Student Support) (Scotland) Act 2001 (asp 6) and by S.S.I. 2005/623. Section 77A was added by section 133 of the Civil Partnership Act 2004 (c.33).

(**217**) Section 75(2) was amended by paragraph 19 of schedule 10 of the Housing (Scotland) Act 2001 (asp 10).

Textual Amendments

- F93** Reg. 93(1) omitted (1.4.2023) by virtue of [The First-tier Tribunal for Scotland \(Transfer of Functions of the Council Tax Reduction Review Panel\) Regulations 2023 \(S.S.I. 2023/46\)](#), reg. 1, **sch. 2 para. 2(4)(a)** (with sch. 1)
- F94** Words in reg. 93(4)(c) substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of the Council Tax Reduction Review Panel\) Regulations 2023 \(S.S.I. 2023/46\)](#), reg. 1, **sch. 2 para. 2(4)(b)(i)** (with sch. 1)
- F95** Words in reg. 93(4)(c) substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of the Council Tax Reduction Review Panel\) Regulations 2023 \(S.S.I. 2023/46\)](#), reg. 1, **sch. 2 para. 2(4)(b)(ii)** (with sch. 1)

Commencement Information

- I95** [Reg. 93](#) in force at 1.4.2022, see [reg. 1](#)

[^{F96}Appeal against a determination on an application

- 94.**—(1) An applicant may appeal to the First-tier Tribunal where the relevant authority—
- (a) has notified the applicant of its decision on a request for review under regulation 93(2) in accordance with paragraph (4)(c) of that regulation and the applicant wishes to dispute that decision, or
 - (b) has not notified the applicant of a decision on a request for review under regulation 93(2) and more than two months have elapsed since the notice requesting review was served.
- (2) Notice of appeal to the First-tier Tribunal must be made in accordance with the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022.
- (3) An appeal to the First-tier Tribunal prevents the relevant authority from notifying the applicant under regulation [^{F97}93(4)(c)] of its decision on the request for review to which the appeal relates.
- (4) The relevant authority must implement the decision of the First-tier Tribunal in respect of an appeal under paragraph (1) as soon as is reasonably practicable, including any calculation of the amount of an applicant’s entitlement to a council tax reduction that is required.]

Textual Amendments

- F96** [Reg. 94](#) substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of the Council Tax Reduction Review Panel\) Regulations 2023 \(S.S.I. 2023/46\)](#), reg. 1, **sch. 2 para. 2(5)** (with sch. 1)
- F97** Word in [reg. 94\(3\)](#) substituted (1.7.2023) by [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Composition and Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/200\)](#), regs. 1, **4(2)**

Panel to conduct further reviews

^{F98}**95.**

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Textual Amendments

F98 Reg. 95 revoked (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of the Council Tax Reduction Review Panel) Regulations 2023 (S.S.I. 2023/46), reg. 1, **sch. 2 para. 2(6)** (with sch. 1)

Conduct of further reviews

F9996.

Textual Amendments

F99 Reg. 96 revoked (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of the Council Tax Reduction Review Panel) Regulations 2023 (S.S.I. 2023/46), reg. 1, **sch. 2 para. 2(6)** (with sch. 1)

PART 10

Transitional, savings and consequential provisions, and revocations

Transitional provision: applications

97.—(1) Any person described in paragraph (2) is deemed to have made an application under these Regulations on 1 April 2022.

- (2) For the purpose of paragraph (1) the persons are any person—
- (a) who is entitled to council tax reduction on 31 March 2022,
 - (b) who made, or is deemed to have made, an application under the 2012 Regulations before 1 April 2022 which is not determined on or before 31 March 2022,
 - (c) other than a person described in sub-paragraph (a), who has served a written notice on a relevant authority requesting that it review its determination under regulation 90A(2) (review of determination on an application)(**218**) of the 2012 Regulations and whose review request is pending immediately before 1 April 2022,
 - (d) other than a person described in [^{F100}sub-paragraph] (a), who has made a request for further review of a determination on an application under regulation 90B (request for further review) of the 2012 Regulations and whose request is pending immediately before 1 April 2022.

(3) For the purposes of paragraph (2)(c) a review request is pending if a written notice has been served on a relevant authority requesting that it review its determination but the relevant authority has not notified the applicant in writing of its decision in accordance with regulation 90A(4)(c) of the 2012 Regulations.

(4) For the [^{F101}purposes] of paragraph (2)(d) a request is pending if a request for further review of a determination on an application has been made but the procedure for conducting further reviews under regulations 90B to 90D of the 2012 Regulations has not been completed.

- (5) Where a person is deemed to have made an application under paragraph (1)—

(218) Regulations 90A to 90D were inserted by S.S.I. 2013/218. Regulations 90C and 90D were amended by S.S.I. 2015/46 and regulation 90C was further amended by S.S.I. 2021/51.

- (a) any entitlement to council tax reduction as a result of that application takes effect from Monday 4 April 2022, unless the relevant authority determines that, although the person has no entitlement on that date, the person is entitled to council tax reduction from a later date, and
- (b) except to the extent that the relevant authority has been or is notified that there has been a change of circumstances, it may continue to use information it has used to calculate entitlement under the 2012 Regulations, and its calculation of that entitlement, to calculate entitlement under these Regulations.

Textual Amendments

F100 Word in reg. 97(2)(d) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **17(a)**

F101 Word in reg. 97(4) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **17(b)**

Commencement Information

I96 [Reg. 97](#) in force at 1.4.2022, see [reg. 1](#)

Transitional family premium

98.—(1) Where on 31 March 2022 a person is entitled to an amount by virtue of regulation 2 (transitional provision) of the Council Tax Reduction (Scotland) Amendment Regulations 2016(**219**) (“a transitional family premium”), the person is entitled to a transitional family premium under these Regulations.

(2) The amount of a transitional family premium is—

- (a) £22.20 per week if that is the amount the applicant was entitled to on 31 March 2022, and
- (b) in all other cases, [^{F102}£18.53] per week.

(3) A transitional family premium is to be included in determining the person’s weekly applicable amount (see regulation 35).

(4) The person ceases to have any further entitlement to a transitional family premium under these Regulations when the person—

- (a) ceases to be a member of a family which includes at least one child or young person, or
- (b) makes a new application for council tax reduction, but for the purposes of this regulation the following are not to be regarded as a new application—
 - (i) any application that relates to re-assessment of an existing award,
 - (ii) any deemed application under regulation 97.

Textual Amendments

F102 Sum in [reg. 98\(2\)\(b\)](#) substituted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **19**

Commencement Information

I97 [Reg. 98](#) in force at 1.4.2022, see [reg. 1](#)

Transitional entitlement to the disability premium, etc.

99.—(1) Where on 31 March 2022 a person is entitled to disability premium under paragraph 10(1)(b) of schedule 1 to the 2012 Regulations by virtue of paragraph 1(1) or (2) (savings provision—persons incapable of work prior to 13 April 1995) of schedule 6 of those Regulations, the person is to be treated as entitled to a disability premium under paragraph 11 of schedule 1 of these Regulations for so long as the person is incapable of work in accordance with the provisions of, and Regulations made under, Part 12A of the 1992 Act (incapacity for work).

(2) Paragraph (1) does not apply to a person who ceases to be incapable of work or ceases to be treated as incapable of work in accordance with the provisions of, and Regulations made under Part 12A of the 1992 Act (incapacity for work) for a period of more than 56 continuous days that ends after 31 March 2022.

(3) Where, in any period immediately preceding 13th April 1995, the circumstances mentioned in paragraph 13(6) of schedule 1 of the Council Tax Benefit (General) Regulations 1992(**220**), as in force on 12th April 1995, applied to a person to whom the disability premium was not applicable, that person is to be treated for the purposes of regulations 20(3)(e) (persons not entitled to council tax reduction: students) and 77(12)(g) (treatment of childcare charges) and paragraph 12(1)(b) (additional condition for the disability premium) of schedule 1 as if the person had been incapable of work in accordance with the provisions of, and Regulations made under, Part 12A of the 1992 Act (incapacity for work) throughout that period.

(4) Where a higher pensioner premium was applicable to a person on 12th April 1995, or at any time during the 56 days immediately preceding that date, by virtue of paragraph 13(1)(a)(ii) of schedule 1 of the Council Tax Benefit (General) Regulations 1992, as in force on that date, paragraph 12 of schedule 1 of these Regulations, in so far as it applies to the person, applies subject to the modifications in paragraph (5).

(5) The modifications are—

(a) in paragraph 12(1)(a)(i), for the words “long-term incapacity benefit” where they first appear, substitute “an invalidity pension” and for the words “in the case of long-term incapacity benefit”, substitute “in the case of invalidity pension”,

(b) in paragraph 12(1)(a)(ii)—

(i) for the words “long-term incapacity benefit when entitlement to that benefit” substitute “invalidity pension when entitlement to that pension”,

(ii) for the words “long-term incapacity benefit” where they second appear substitute “invalidity pension”,

(c) for paragraph 12(1)(b), substitute—

“(b) the circumstances of the applicant fall, and have fallen, in respect of a continuous period of not less than 28 weeks, within sub-paragraph (6) or, if the person was in Northern Ireland for the whole or part of that period, within one or more comparable Northern Irish provisions.”,

(d) in paragraph 12(3), for the words “or to be incapable of work”, substitute “for the purposes of the provisions specified in that provision”, and

(e) for sub-paragraphs (6) and (7), substitute—

“(6) For the purposes of sub-paragraph (1)(b) the circumstances of an applicant fall within this sub-paragraph if—

(a) the applicant provides evidence of incapacity in accordance with regulation 2 of the Social Security (Medical Evidence) Regulations 1976 (evidence of

(220) S.I. 1992/1814. Paragraph 13 was revoked by S.I. 2006/217, subject to savings provisions.

- incapacity for work)(221) in support of a claim for sickness benefit, invalidity pension or severe disablement allowance within the meaning of sections 31, 33 or 68 of the 1992 Act, provided that an adjudication officer has not determined the applicant is not incapable of work, or
- (b) the applicant is in receipt of statutory sick pay within the meaning of Part 11 of the 1992 Act.”.

Commencement Information

198 Reg. 99 in force at 1.4.2022, see [reg. 1](#)

Transitional addition in accordance with Part 6 of schedule 1 of the 2012 Regulations

100.—(1) Where a person is in receipt of a transitional addition in accordance with Part 6 of schedule 1 of the 2012 Regulations (transitional addition)(222) on 31 March 2022, or is deemed to have been in receipt of a transitional addition on that date by virtue of paragraph (4), that person is entitled to have their weekly applicable amount increased by the amount of that transitional addition.

(2) The addition described in paragraph (1)—

- (a) is to be calculated in accordance with paragraphs 28 and 29 of that schedule, and
- (b) is to cease on the occurrence of any circumstance described in paragraph 25(2) of that schedule or, as the case may be, paragraph 26(3) or 27(3) of that schedule.

(3) Where a person’s entitlement to a transitional addition ceased on or before 31 March 2022, or ceases after that date as a result of paragraph (2)(b), the person’s entitlement is restored if paragraph 26 or 27 of that schedule applies to the person.

(4) A person is deemed to have been in receipt of a transitional addition on 31 March 2022, despite not having actually been in receipt of a transitional addition on that date, if the person’s entitlement to a transitional addition is restored as described in paragraph (3).

Commencement Information

199 Reg. 100 in force at 1.4.2022, see [reg. 1](#)

Savings provisions

101.—(1) Where paragraph (2) applies, the 2012 Regulations continue to have effect for the purpose described in paragraph (3) on and after 1 April 2022 as they did immediately before that date.

(2) This paragraph applies—

- (a) in relation to any person described in regulation 97(2),
- (b) where regulation 26(1), (4) or (7) (backdated entitlement) grants a person entitlement to council tax reduction for a day before 4 April 2022,
- (c) where regulation 33(2) (newly liable persons) grants a person entitlement for the period between and including 1 and 3 April 2022, or

(221) S.I. 1976/615. Regulation 2 was amended by S.I. 1987/409, S.I. 1994/2975, S.I. 1999/3109, S.I. 2001/2931, S.I. 2008/1554 and S.I. 2010/137.

(222) Part 6 of schedule 1 was amended by S.S.I. 2013/48, S.S.I. 2013/218 and S.S.I. 2020/64.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Regulations 2021. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(d) in relation to any change of circumstances [^{F103}which takes] effect prior to 4 April 2022, by virtue of regulation 81 of the 2012 Regulations (date on which a change of circumstances takes effect).

(3) The purpose is any purpose relating to entitlement to council tax reduction under the 2012 Regulations, in respect of any day before 4 April 2022.

(4) In relation to a person to whom paragraph (2)(b) or (c) applies, the application under these Regulations is to be treated as if it were an application validly made under the 2012 Regulations.

(5) Part 6 of schedule 1 of the 2012 Regulations continues to have effect on and after 1 April 2022, for the purposes of regulation 100, as it did immediately before that date.

Textual Amendments

F103 Words in [reg. 101\(2\)\(d\)](#) substituted (20.6.2022) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2022 \(S.S.I. 2022/161\)](#), regs. 1, **3(3)**

Commencement Information

I100 [Reg. 101](#) in force at 1.4.2022, see [reg. 1](#)

Consequential amendments

102. The amendments in schedule 5 have effect.

Commencement Information

I101 [Reg. 102](#) in force at 1.4.2022, see [reg. 1](#)

Revocations

103. Schedule 6 (revocations) has effect.

Commencement Information

I102 [Reg. 103](#) in force at 1.4.2022, see [reg. 1](#)

St Andrew's House,
Edinburgh

TOM ARTHUR
Authorised to sign by the Scottish Ministers

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Regulations 2021. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- sch. 1 para. 1 table sum substituted by S.S.I. 2024/35 reg. 17(a)(i)
- sch. 1 para. 1 table sum substituted by S.S.I. 2024/35 reg. 17(a)(ii)
- sch. 1 para. 1 table sum substituted by S.S.I. 2024/35 reg. 17(a)(iii)
- sch. 1 para. 2 sum substituted by S.S.I. 2024/35 reg. 17(b)
- sch. 1 para. 3(a) sum substituted by S.S.I. 2024/35 reg. 17(c)(i)
- sch. 1 para. 3(b) sum substituted by S.S.I. 2024/35 reg. 17(c)(ii)(aa)
- sch. 1 para. 3(b) sum substituted by S.S.I. 2024/35 reg. 17(c)(ii)(bb)
- sch. 1 para. 4(a) sum substituted by S.S.I. 2024/35 reg. 17(d)(i)
- sch. 1 para. 4(b) sum substituted by S.S.I. 2024/35 reg. 17(d)(ii)(aa)
- sch. 1 para. 4(b) sum substituted by S.S.I. 2024/35 reg. 17(d)(ii)(bb)
- sch. 1 para. 4B(a) sum substituted by S.S.I. 2024/35 reg. 17(e)(i)
- sch. 1 para. 4B(b) sum substituted by S.S.I. 2024/35 reg. 17(e)(ii)(aa)
- sch. 1 para. 4B(b) sum substituted by S.S.I. 2024/35 reg. 17(e)(ii)(bb)
- sch. 1 para. 4C(a) sum substituted by S.S.I. 2024/35 reg. 17(f)(i)
- sch. 1 para. 4C(b) sum substituted by S.S.I. 2024/35 reg. 17(f)(ii)(aa)
- sch. 1 para. 4C(b) sum substituted by S.S.I. 2024/35 reg. 17(f)(ii)(bb)
- sch. 1 para. 4D(a) sum substituted by S.S.I. 2024/35 reg. 17(g)(i)
- sch. 1 para. 4D(b) sum substituted by S.S.I. 2024/35 reg. 17(g)(ii)(aa)
- sch. 1 para. 4D(b) sum substituted by S.S.I. 2024/35 reg. 17(g)(ii)(bb)
- sch. 1 para. 5(1) sum substituted by S.S.I. 2024/35 reg. 17(h)
- sch. 1 para. 17 table sum substituted by S.S.I. 2024/35 reg. 17(i)(i)
- sch. 1 para. 17 table sum substituted by S.S.I. 2024/35 reg. 17(i)(ii)
- sch. 1 para. 17 table sum substituted by S.S.I. 2024/35 reg. 17(i)reg. 17(iii)(aa)
- sch. 1 para. 17 table sum substituted by S.S.I. 2024/35 reg. 17(i)reg. 17(iii)(bb)
- sch. 1 para. 17 table sum substituted by S.S.I. 2024/35 reg. 17(i)reg. 17(iv)(aa)
- sch. 1 para. 17 table sum substituted by S.S.I. 2024/35 reg. 17(i)reg. 17(iv)(bb)
- sch. 1 para. 17 table sum substituted by S.S.I. 2024/35 reg. 17(i)reg. 17(v)(aa)
- sch. 1 para. 17 table sum substituted by S.S.I. 2024/35 reg. 17(i)reg. 17(v)(bb)
- sch. 1 para. 17 table sum substituted by S.S.I. 2024/35 reg. 17(i)reg. 17(v)(cc)
- sch. 1 para. 23 sum substituted by S.S.I. 2024/35 reg. 17(j)
- sch. 1 para. 24 sum substituted by S.S.I. 2024/35 reg. 17(k)
- Sch. 1 para. 6(4) words inserted by S.S.I. 2024/141 reg. 11(5)(a)
- Sch. 1 para. 12(1)(a)(i) words inserted by S.S.I. 2024/141 reg. 11(5)(b)(i)
- Sch. 1 para. 13(2)(a)(i) words inserted by S.S.I. 2024/141 reg. 11(5)(c)
- Sch. 1 para. 13(2)(b)(i) words inserted by S.S.I. 2024/141 reg. 11(5)(c)
- Sch. 1 para. 13(2)(b)(ii) words inserted by S.S.I. 2024/141 reg. 11(5)(c)
- Sch. 1 para. 13(4)(a) words inserted by S.S.I. 2024/141 reg. 11(5)(c)
- Sch. 1 para. 13(5)(a) words inserted by S.S.I. 2024/141 reg. 11(5)(c)
- Sch. 1 para. 14(1)(g) words inserted by S.S.I. 2024/141 reg. 11(5)(d)
- sch. 2 para. 1 table sum substituted by S.S.I. 2024/35 reg. 18(a)
- sch. 2 para. 1 table sum substituted by S.S.I. 2024/35 reg. 18(b)(i)
- sch. 2 para. 1 table sum substituted by S.S.I. 2024/35 reg. 18(b)(ii)
- Sch. 2 para. 2(a) words inserted by S.S.I. 2024/141 reg. 11(6)
- reg. 4 words inserted by S.S.I. 2024/141 reg. 11(2)
- reg. 4(1) words inserted by S.S.I. 2024/35 reg. 11(a)
- reg. 42(4)(a) sum substituted by S.S.I. 2024/35 reg. 14(a)
- reg. 42(4)(b) sum substituted by S.S.I. 2024/35 reg. 14(b)
- reg. 75(1A)(e) word omitted by S.S.I. 2024/35 reg. 12(a)
- reg. 77(12)(f)(x) word omitted by S.S.I. 2024/141 reg. 11(3)(a)
- reg. 90(1)(a) sum substituted by S.S.I. 2024/35 reg. 15(a)(i)

- reg. 90(1)(b) sum substituted by S.S.I. 2024/35 reg. 15(a)(ii)
- reg. 90(2)(a) sum substituted by S.S.I. 2024/35 reg. 15(b)(i)
- reg. 90(2)(b) sum substituted by S.S.I. 2024/35 reg. 15(b)(ii)(aa)
- reg. 90(2)(b) sum substituted by S.S.I. 2024/35 reg. 15(b)(ii)(bb)
- reg. 90(2)(b) sum substituted by S.S.I. 2024/35 reg. 15(b)(ii)(cc)
- reg. 90(2)(c) sum substituted by S.S.I. 2024/35 reg. 15(b)(iii)(aa)
- reg. 90(2)(c) sum substituted by S.S.I. 2024/35 reg. 15(b)(iii)(bb)
- reg. 90(2)(c) sum substituted by S.S.I. 2024/35 reg. 15(b)(iii)(cc)
- reg. 90(6)(b)(v) word omitted by S.S.I. 2024/141 reg. 11(4)(a)(i)
- reg. 90(9)(a) words inserted by S.S.I. 2024/141 reg. 11(4)(b)
- reg. 98(2)(b) sum substituted by S.S.I. 2024/35 reg. 16

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. 12(1)(a)(iiib) inserted by S.S.I. 2024/141 reg. 11(5)(b)(ii)
- sch. 4 Pt. 6 heading inserted by S.S.I. 2024/35 reg. 13
- reg. 75(1A)(g) and word inserted by S.S.I. 2024/35 reg. 12(b)
- reg. 77(12)(f)(xii) and word inserted by S.S.I. 2024/141 reg. 11(3)(b)
- reg. 90(6)(b)(vii) and word inserted by S.S.I. 2024/141 reg. 11(4)(a)(ii)