
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 249

The Council Tax Reduction (Scotland) Regulations 2021

PART 1

General

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

II [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.]

(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.

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

Changes to legislation: *The Council Tax Reduction (Scotland) Regulations 2021, CHAPTER 2 is up to date with all changes known to be in force on or before 26 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

(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.

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

I2 [Reg. 3](#) in force at 1.4.2022, see [reg. 1](#)

(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.

Changes to legislation:

The Council Tax Reduction (Scotland) Regulations 2021, CHAPTER 2 is up to date with all changes known to be in force on or before 26 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

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

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

- sch. 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\(b\)](#)