

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021, Paragraph 4 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

SCHEDULE 5

Consequential amendments

The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012

4.—(1) The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012⁽¹⁾ are amended as follows.

(2) In regulation 2 (interpretation), in the definition of “the Council Tax Reduction Regulations”, for “Council Tax Reduction (Scotland) Regulations 2012” substitute “Council Tax Reduction (Scotland) Regulations 2021”.

(3) In regulation 29(11)(b)(i) (treatment of child care charges) for “paragraph 10 of Schedule 1 to the Council Tax Reduction (Scotland) Regulations 2012 (additional condition for the disability premium)” substitute “paragraph 12 of schedule 1 of the Council Tax Reduction [^{F1}(Scotland)] Regulations 2021 (additional condition for the disability premium)”.

(4) In regulation 48 (non-dependant deductions)⁽²⁾, in each of sub-paragraph (9)(b) and (c), for “the Council Tax Reduction Regulations” substitute “the Council Tax Reduction (Scotland) Regulations 2012”.

(5) In regulation 54 (entitlements to extended council tax reductions)—

(a) in paragraph (1), for—

(i) “regulation 68” substitute “regulation 80”,

(ii) “regulation 73” substitute “regulation 85”,

(b) in paragraph (2)(a) for—

(i) “regulation 70(1)(a)” substitute “regulation 82(1)(a)”,

(ii) “regulation 75(1)(a)” substitute “regulation 87(1)(a)”,

(c) in paragraph (2)(b) for—

(i) “regulation 68” substitute “regulation 80”,

(ii) “regulation 73” substitute “regulation 85”, and

(d) in paragraph (2)(c) for “regulation 68 or regulation 73” substitute “regulation 80 or regulation 85”.

(6) In regulation 70B(5) (request for further review)⁽³⁾ for “regulation 90C” substitute “regulation 95(1)”.

(7) In regulation 70C (conduct of further reviews)⁽⁴⁾, in each of paragraphs (1), (5), (6)(a) and (8) for “regulation 90C(1)” substitute “regulation 95(1)”.

(8) In paragraph 5(2) of schedule 2 (sums to be disregarded in the calculation of earnings), after “these Regulations” insert “, the Council Tax Reduction (Scotland) Regulations 2012”.

(9) In paragraph 22 of schedule 4 (capital disregards)⁽⁵⁾, in each of sub-paragraph (1) and in the definition of “the relevant date” in sub-paragraph (4), after “these Regulations” insert “, the Council Tax Reduction (Scotland) Regulations 2012”.

(1) [S.S.I. 2012/319](#). There are amendments to those Regulations that are not relevant to these Regulations.

(2) Regulation 48(9)(b) and (c) were amended by [S.S.I. 2013/49](#), [S.S.I. 2016/81](#), [S.S.I. 2017/41](#), [S.S.I. 2017/326](#) and [S.S.I. 2018/69](#).

(3) Regulation 70B was inserted by [S.S.I. 2013/218](#).

(4) Regulation 70C was inserted by [S.S.I. 2013/218](#), and was amended by [S.S.I. 2015/46](#).

(5) Paragraph 22 was amended by [S.S.I. 2015/46](#) and [S.S.I. 2018/295](#).

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(10) In paragraph 2 of schedule 5 (amount of second adult’s gross income)(**6**), in each of subparagraphs (b) and (c), for “the Council Tax Reduction Regulations” substitute “the Council Tax Reduction (Scotland) Regulations 2012”.

F1 Word in sch. 5 para. 4(3) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **22**

Commencement Information

I1 [Sch. 5 para. 4](#) in force at 1.4.2022, see [reg. 1](#)

(6) Paragraph 2 of schedule 5 was amended by [S.S.I. 2013/142](#), [S.S.I. 2016/81](#), [S.S.I. 2017/41](#) and [S.S.I. 2017/326](#).

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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\(b\)](#)