
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 52

COUNCIL TAX

**The Council Tax Reduction (Scotland)
Amendment Regulations 2022**

*Made - - - - 8th February 2022
Laid before the Scottish
Parliament - - 10th February 2022
Coming into force in accordance with
regulation 1(2) and (3)*

**THE COUNCIL TAX REDUCTION (SCOTLAND)
AMENDMENT REGULATIONS 2022**

PART 1

General

1. Citation and commencement

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

2. The Council Tax Reduction (Scotland) Regulations 2021 are amended in...
3. General amendments
4. In regulation 7 (when a person is responsible for a...
5. In regulation 16(6) (persons not entitled to council tax reduction:...
6. In regulation 20(3) (persons not entitled to council tax reduction:...
7. (1) In regulation 34 (date on which a change of...
8. In regulation 35 (applicable amount), after paragraph (f) insert—
9. In regulation 38 (calculation of income on a weekly basis...
10. After regulation 41 (average weekly unearned income) insert— Calculation of... of...
11. In regulation 42(2)(a) (calculation of income on a weekly basis...
12. In regulation 55(4) (notional earned income), for “unearned” substitute “earned”....
13. In regulation 57 (meaning of “unearned income”)—
14. In regulation 62 (calculation of student income for an assessment...
15. In regulation 77 (treatment of childcare charges: applicants with no...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

16. In regulation 90 (non-dependant deductions)— (a) in paragraph (6)(b)—
17. In regulation 97 (transitional provision: applications)— (a) in paragraph (2) (d),...
18. In schedule 1 (applicable amount)— (a) in paragraph 3 (disabled...
19. In schedule 2 (amount of second adult rebate)—
20. In schedule 3 (sums to be disregarded in the calculation...
21. In schedule 4 (capital to be disregarded), after paragraph 7...
22. In schedule 5 (consequential amendments), in paragraph 4(3), before “Regulations...
23. Uprating
24. In regulation 98(2)(b) (amount of a transitional family premium), for...
25. In schedule 1 (applicable amount)— (a) in the table in...
26. In schedule 2 (amount of second adult rebate), in the...

PART 3

Amendment of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012

27. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012...
28. General amendment
29. In schedule 5 (amount of alternative maximum council tax reduction),...
30. Uprating
31. In regulation 48 (non-dependant deductions)— (a) in paragraph (1)—
32. In schedule 1 (applicable amount)— (a) in the table in...
33. In schedule 5 (amount of alternative maximum council tax reduction),...
Signature
Explanatory Note