SCOTTISH STATUTORY INSTRUMENTS

2016 No. 81

The Council Tax Reduction (Scotland) Amendment Regulations 2016

PART 3

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

Uprating and miscellaneous amendments

22. In regulation 37(2)(a) (calculation of deduction of tax and contributions of self-employed earners)—

(a) for "11(1)" substitute "11(2)";

(b) for "11(3) substitute "11(8)"; and

(c) for "(small earnings exception)" substitute "(small profits threshold)".