
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 81

The Council Tax Reduction (Scotland)
Amendment Regulations 2016

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

Uprating and miscellaneous amendments

11. In regulation 38(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)”;
- (c) for “(small earnings exception)” substitute “(small profits threshold)”.