
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 38

The Council Tax Reduction and Council Tax (Discounts)
(Miscellaneous Amendment) (Scotland) Regulations 2023

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

General amendments

12. In regulation 47 (calculation of earned income in an assessment period), after paragraph (3) insert—

“(4) In this regulation, “trade dispute” has the meaning given in section 244 of the Trade Union and Labour Relations (Consolidation) Act 1992⁽¹⁾.”.