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SCOTTISH STATUTORY INSTRUMENTS

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**2013 No. 48**

**COUNCIL TAX**

**The Council Tax Reduction (Scotland)  
Amendment Regulations 2013**

*Made - - - - 13th February 2013*  
*Laid before the Scottish*  
*Parliament - - 15th February 2013*  
*Coming into force 18th March 2013*

**THE COUNCIL TAX REDUCTION (SCOTLAND)  
AMENDMENT REGULATIONS 2013**

1. Citation and commencement
2. Amendment of the Council Tax Reduction (Scotland) Regulations 2012
3. In regulation 2 (interpretation)— (a) in the definition of “additional...
4. In regulation 4 (young persons) omit paragraph (3).
5. In regulation 20(3)(j)(iv) (persons not entitled to council tax reduction:...
6. In regulation 23 (applicable amount: persons who have an award...
7. In regulation 40(5) (capital treated as income)—
8. In regulation 41(4)(c) (notional income) for “those Regulations” substitute “the...
9. In regulation 48(4)(b) (notional capital) for “those Regulations” substitute “the...
10. In regulation 64(3) (income treated as capital) after “applicant’s” insert...
11. In regulation 67 (non-dependant deductions)— (a) in paragraph (1)—
12. In regulation 81 (date on which a change of circumstances...
13. In regulation 92 (transitional provision)— (a) after paragraph (2)(c) insert —...
14. In Schedule 1 (applicable amount)— (a) in the table in...
15. In Schedule 2 (amount of alternative maximum council tax reduction),...
16. For paragraph 31(e) of Schedule 4 (sums to be disregarded...  
Signature  
Explanatory Note

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Amendment Regulations 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- reg. 1 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 2 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 3 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 3-15 revoked by [S.S.I. 2021/249 sch. 6](#)
- reg. 4 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 5 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 6 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 7 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 8 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 9 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 10 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 11 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 12 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 13 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 14 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 15 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 16 coming into force by [S.S.I. 2013/48 reg. 1](#)