
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2012 and the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 to ensure that carer's allowance supplement is not to be taken into account in the calculation of income and any payment of arrears will be ignored for a period of 12 months from the date of receipt of the payment in the calculation of capital.