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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 108**

**The Council Tax Reduction (Scotland) Amendment  
(No. 3) (Coronavirus) Regulations 2020**

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

**3.** The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 <sup>M1</sup> are amended as follows—

- (a) in paragraph 10 (increase in the amount of earnings of the applicant etc. to be disregarded) <sup>M2</sup> of schedule 2—
  - (i) in sub-paragraph (1), for “£17.10” substitute “ £37.10 until and including 4 April 2021, and after that by £17.10 ”,
  - (ii) in sub-paragraph (3)(c), for “£17.10” substitute “ £37.10 until and including 4 April 2021, and after that £17.10 ”,
- (b) in paragraph 20 (maximum amount of working tax credit to be disregarded as earnings) of schedule 3, for “£17.10” substitute “ £37.10 until and including 4 April 2021 and after that up to £17.10 ”.

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**Commencement Information**

**I1** Reg. 3 in force at 6.4.2020, see [reg. 1](#)

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**Marginal Citations**

**M1** [S.S.I. 2012/319](#).

**M2** [Paragraph 10](#) is amended by [S.S.I. 2016/81](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Amendment (No. 3) (Coronavirus) Regulations 2020, Section 3.