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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 413**

**The Council Tax Reduction (Scotland)  
Amendment (No. 4) Regulations 2020**

- 13.** In the table at paragraph 2 of schedule 1 (applicable amount: personal allowances) <sup>M1</sup>—
- (a) omit sub-paragraphs (1)(a), (2)(a) and (3) in column 1, and the amounts specified in column 2 in respect of these sub-paragraphs,
  - (b) for sub-paragraph (1)(b) substitute “ who has attained the qualifying age for state pension credit ”,
  - (c) for sub-paragraph (2)(b) substitute “ where one or both members have attained the qualifying age for state pension credit ”,
  - (d) in sub-paragraph (4), for “is aged 65 or over” substitute “ has attained the qualifying age for state pension credit ”.

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**Commencement Information**

**I1** [Reg. 13](#) in force at 1.2.2021, see [reg. 1](#)

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**Marginal Citations**

**M1** The only relevant amending instrument is [S.S.I. 2019/29](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Amendment (No. 4) Regulations 2020, Section 13.