

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2021 No. 249**

**The Council Tax Reduction (Scotland) Regulations 2021**

PART 1

General

CHAPTER 1

General

**Citation and commencement**

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Regulations 2021 and come into force on 1 April 2022.

---

**Commencement Information**

**11** [Reg. 1](#) in force at 1.4.2022, see [reg. 1](#)

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Regulations 2021. 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 the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- sch. 4 Pt. 6 heading inserted by [S.S.I. 2024/35 reg. 13](#)
- reg. 75(1A)(g) and word inserted by [S.S.I. 2024/35 reg. 12\(b\)](#)