
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 52

**The Council Tax Reduction (Scotland)
Amendment Regulations 2022**

PART 3

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

27. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012⁽¹⁾ are amended in accordance with regulations 28 to 33.

General amendment

28. In paragraph 8 of schedule 1 (applicable amount: enhanced disability premium)—

- (a) in head (c)⁽²⁾ of sub-paragraph (1), omit from “, or would be payable” to “2021,”,
- (b) omit sub-paragraphs (3) and (4)⁽³⁾.

29. In schedule 5 (amount of alternative maximum council tax reduction), in the table in paragraph 1—

- (a) in entry (a)⁽⁴⁾ after “income-related employment and support allowance” insert “, universal credit with no earned income,”,
- (b) in entry (b)⁽⁵⁾ after “income-related employment and support allowance” insert “, universal credit with no earned income,”,
- (c) in entry (c) after “income-related employment and support allowance” insert “, universal credit with no earned income,”.

Uprating

30. In regulation 20 (applicable amount)⁽⁶⁾, in paragraph (e) for “£17.65” substitute “£17.85”.

31. In regulation 48 (non-dependant deductions)⁽⁷⁾—

- (a) in paragraph (1)—
 - (i) in sub-paragraph (a) for “£12.90” substitute “£13.30”, and
 - (ii) in sub-paragraph (b) for “£4.30” substitute “£4.45”,

(1) S.S.I. 2012/319, relevantly amended by S.S.I. 2013/49, S.S.I. 2013/142, S.S.I. 2014/35, S.S.I. 2015/46, S.S.I. 2016/81, S.S.I. 2016/253, S.S.I. 2017/41, S.S.I. 2018/69 and S.S.I. 2019/29, S.S.I. 2020/25 and S.S.I. 2021/51.
(2) Head (c) was inserted by S.S.I. 2021/73.
(3) Sub-paragraphs (3) and (4) were inserted by S.S.I. 2021/122.
(4) Sub-paragraph (a) was amended by S.S.I. 2013/287.
(5) Sub-paragraph (b) was amended by S.S.I. 2020/25.
(6) Regulation 20 was amended by S.S.I. 2016/81, S.S.I. 2020/25 and S.S.I. 2021/51.
(7) Regulation 48 was relevantly amended by S.S.I. 2013/49, S.S.I. 2013/142, S.S.I. 2014/35, S.S.I. 2015/46, S.S.I. 2016/81, S.S.I. 2017/41, S.S.I. 2018/69, S.S.I. 2019/29, S.S.I. 2020/25 and S.S.I. 2021/51.

- (b) in paragraph (2)—
 - (i) in sub-paragraph (a) for “£213.00” substitute “£228.00”,
 - (ii) in sub-paragraph (b) for—
 - (aa) “£213.00” substitute “£228.00”,
 - (bb) “£370.00” substitute “£396.00”, and
 - (cc) “£8.50” substitute “£8.80”, and
 - (iii) in sub-paragraph (c) for—
 - (aa) “£370.00” substitute “£396.00”,
 - (bb) “£458.00” substitute “£490.00”, and
 - (cc) “£10.80” substitute “£11.15”.

32. In schedule 1 (applicable amount)(8)—

- (a) in the table in paragraph 2 (personal allowances for the purposes of regulation 20(a))—
 - (i) in entry 1(b) for “£191.15” substitute “£197.10”,
 - (ii) in entry (2)(b) for “£286.05” substitute “£294.90”,
 - (iii) in entry (4)(a) for “£286.05” substitute “£294.90”, and
 - (iv) in entry (4)(b) for “£94.90” substitute “£97.80”,
- (b) in the table in paragraph 3 (applicable amount for the purposes of regulation 20(b)), for “£85.75” in both places where it occurs substitute “£88.50”, and
- (c) in the table in paragraph 13 (amount of disability premium)—
 - (i) in entries (1)(a) and (1)(b)(i) for “£67.30” substitute “£69.40”,
 - (ii) in entry 1(b)(ii) for “£134.60” substitute “£138.80”,
 - (iii) in entry (2) for “£26.67” substitute “£27.44”,
 - (iv) in entry (3) for “£65.94” substitute “£68.04”, and
 - (v) in entry (4) for “£37.70” substitute “£38.85”.

33. In schedule 5 (amount of alternative maximum council tax reduction)(9), in the table in paragraph 1—

- (a) in entry (b)(i) for “£209.00” substitute “£224.00”, and
- (b) in entry (b)(ii)—
 - (i) for “£209.00” substitute “£224.00”, and
 - (ii) for “£273.00” substitute “£292.00”.

(8) Schedule 1 was relevantly amended by [S.S.I. 2013/49](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#), [S.S.I. 2016/253](#), [S.S.I. 2017/41](#), [S.S.I. 2018/69](#), [S.S.I. 2019/29](#), [S.S.I. 2020/25](#) and [S.S.I. 2021/51](#).

(9) Schedule 5 was relevantly amended by [S.S.I. 2013/287](#) and [S.S.I. 2020/25](#).