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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 38**

The Council Tax Reduction and Council Tax (Discounts)  
(Miscellaneous Amendment) (Scotland) Regulations 2023

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

**General amendments**

- 14.** In regulation 57 (meaning of “unearned income”)—
- (a) in paragraph (1)(b)(iii) —
    - (i) before “employment” insert “contributory”,
    - (ii) omit “(removing references to an income-based allowance)”,
  - (b) in paragraph (4) for “paragraph (1)(b)(v)” substitute “paragraph (1)(b)(vi)”.