
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 38

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

PART 3

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

Uprating

- 26.** In regulation 48 (non-dependant deductions)(1)—
- (a) in paragraph (1)—
 - (i) in sub-paragraph (a) for “£13.30” substitute “£14.65”, and
 - (ii) in sub-paragraph (b) for “£4.45” substitute “£4.90”,
 - (b) in paragraph (2)—
 - (i) in sub-paragraph (a) for “£228.00” substitute “£241.00”,
 - (ii) in sub-paragraph (b) for—
 - (aa) “£228.00” substitute “£241.00”,
 - (bb) “£396.00” substitute “£418.00”, and
 - (cc) “£8.80” substitute “£9.70”, and
 - (iii) in sub-paragraph (c) for—
 - (aa) “£396.00” substitute “£418.00”,
 - (bb) “£490.00” substitute “£517.00”, and
 - (cc) “£11.15” substitute “£12.30”.

(1) 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, S.S.I. 2021/51 and S.S.I. 2022/52.