
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 35

COUNCIL TAX

**The Council Tax Reduction (Scotland)
Amendment Regulations 2024**

Made - - - - 1st February 2024
Laid before the Scottish
Parliament - - 5th February 2024
Coming into force 1st April 2024

**THE COUNCIL TAX REDUCTION (SCOTLAND)
AMENDMENT REGULATIONS 2024**

PART 1

General

1. Citation and commencement

PART 2

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

2. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012...
3. General amendments
4. In regulation 48(9) (non-dependent deductions)— (a) at the end of...
5. In schedule 4 (capital disregards)— (a) in paragraph 16—
6. Uprating
7. In regulation 48 (non-dependant deductions)— (a) in paragraph (1)—
8. In schedule 1 (applicable amount)— (a) in the table in...
9. In schedule 5 (amount of alternative maximum council tax reduction),...

PART 3

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

10. The Council Tax Reduction (Scotland) Regulations 2021 are amended in...
11. General amendments
12. In regulation 75(1A) (special schemes for compensation etc.)—
13. In schedule 4 (capital to be disregarded) after paragraph 45...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

14. Uprating
15. In regulation 90 (non-dependent deductions)— (a) in paragraph (1)—
16. In regulation 98(2)(b)(amount of a transitional family premium), for “£18.53”...
17. In schedule 1 (applicable amount)— (a) in the table in...
18. In schedule 2 (amount of second adult rebate), in the...
Signature
Explanatory Note