
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 35

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

PART 3

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

10. The Council Tax Reduction (Scotland) Regulations 2021(1) are amended in accordance with regulations 11 to 18.

General amendments

11. In regulation 4(1) (interpretation)—

(a) after the definition of “vaccine damage payment” insert—

““the Victims of Overseas Terrorism Compensation Scheme” means the scheme of that name established by the Ministry of Justice in 2012 under section 47 of the Crime and Security Act 2010(2),”.

12. In regulation 75(1A) (special schemes for compensation etc.)(3)—

(a) at the end of sub-paragraph (e) omit “or”,

(b) at the end of sub-paragraph (f)(iv) insert—

“, or

(g) any payment made under the Victims of Overseas Terrorism Compensation Scheme”.

13. In schedule 4 (capital to be disregarded) after paragraph 45(4) insert—

“Part 6

Second Adult Rebate”

Uprating

14. In regulation 42(4) (calculation of income on a weekly basis (applicants with an award of universal credit))(5)—

(a) in sub-paragraph (a) for “£258.00” substitute “£275.00”, and

(b) in sub-paragraph (b) for “£442.00” substitute “£471.00”.

(1) S.S.I. 2021/249, which was relevantly amended by S.S.I. 2022/52, S.S.I. 2022/125, S.S.I. 2022/161, S.S.I. 2022/271, S.S.I. 2023/38, S.S.I. 2023/197 and S.S.I. 2022/268.

(2) 2010 c. 17.

(3) Paragraph (1A) was inserted by S.S.I. 2023/268.

(4) Paragraph 45 was inserted by S.S.I. 2023/113.

(5) Regulation 42 was relevantly amended by S.S.I. 2023/197.

15. In regulation 90 (non-dependent deductions)(6)—

- (a) in paragraph (1)—
 - (i) in sub-paragraph (a) for “£14.65” substitute “£15.65”, and
 - (ii) in sub-paragraph (b) for “£4.90” substitute “£5.25”,
- (b) in paragraph (2)—
 - (i) in sub-paragraph (a) for “£241.00” substitute “£260.00”,
 - (ii) in sub-paragraph (b)—
 - (aa) for “£241.00” substitute “£260.00”,
 - (bb) for “£418.00” substitute “£451.00”, and
 - (cc) for “£9.70” substitute “£10.35”, and
 - (iii) in sub-paragraph (c)—
 - (aa) for “£418.00” substitute “£451.00”,
 - (bb) for “£517.00” substitute “£558.00”, and
 - (cc) for “£12.30” substitute “£13.15”.

16. In regulation 98(2)(b)(amount of a transitional family premium)(7), for “£18.53” substitute “£19.15”.

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

- (a) in the table in paragraph 1—
 - (i) for “£67.20” substitute “£71.70”,
 - (ii) for “£84.80” in each place where it occurs substitute “£90.50”, and
 - (iii) for “£133.30 substitute “£142.25”,
- (b) in paragraph 2, for “£97.23” substitute “£104.05”,
- (c) in paragraph 3—
 - (i) in sub-paragraph (a) for “£74.69” substitute “£80.01”, and
 - (ii) in sub-paragraph (b)—
 - (aa) for “£74.69” substitute “£80.01”, and
 - (bb) for “£30.17” substitute “£32.20”,
- (d) in paragraph 4—
 - (i) in sub-paragraph (a) for “£74.69” substitute “£80.01”, and
 - (ii) in sub-paragraph (b)—
 - (aa) for “£74.69” substitute “£80.01”, and
 - (bb) for “£30.17” substitute “£32.20”,
- (e) in paragraph 4B(9)—
 - (i) in sub-paragraph (a) for “£74.69” substitute “£80.01”, and
 - (ii) in sub-paragraph (b)—
 - (aa) for “£74.69” substitute “£80.01”, and
 - (bb) for “£30.17” substitute “£32.20”,

(6) Regulation 90 was relevantly amended by [S.S.I. 2023/38](#).

(7) Regulation 98 was relevantly amended by [S.S.I. 2023/38](#).

(8) Schedule 1 was relevantly amended by [S.S.I. 2022/52](#), [S.S.I. 2022/161](#), [S.S.I. 2023/38](#) and [S.S.I. 2023/258](#).

(9) Paragraph 4B was inserted by [S.S.I. 2022/52](#) and relevantly amended by [S.S.I. 2022/161](#) and [S.S.I. 2023/38](#).

- (f) in paragraph 4C**(10)**—
 - (i) in sub-paragraph (a) for “£74.69” substitute “£80.01”, and
 - (ii) in sub-paragraph (b)—
 - (aa) for “£74.69” substitute “£80.01”, and
 - (bb) for “£30.17” substitute “£32.20”,
 - (g) in paragraph 4D**(11)**—
 - (i) in sub-paragraph (a) for “£74.69” substitute “£80.01”, and
 - (ii) in sub-paragraph (b)—
 - (aa) for “£74.69” substitute “£80.01”, and
 - (bb) for “£30.17” substitute “£32.20”,
 - (h) in paragraph 5(1), for “£42.75” substitute “£45.60”,
 - (i) in the table in paragraph 17, in the entry—
 - (i) “Disabled child premium” for “74.69” substitute “£80.01”,
 - (ii) “Carer premium” for “£42.75” substitute “£45.60”,
 - (iii) “Disability premium”—
 - (aa) for “£39.85” substitute “£42.50”, and
 - (bb) for “£56.80” substitute “£60.60”,
 - (iv) “Severe disability premium”—
 - (aa) for “£76.40” in both places where it occurs substitute “£81.50”, and
 - (bb) for “£152.80” substitute “£163.00”,
 - (v) “Enhanced disability premium”—
 - (aa) for “£30.17” substitute “£32.20”,
 - (bb) for “£19.55” substitute “£20.85”, and
 - (cc) for “£27.90” substitute “£29.75”,
 - (j) in paragraph 23, for “£33.70” substitute “£35.95”, and
 - (k) in paragraph 24, for “£44.70” substitute “£47.70”.
- 18.** In schedule 2 (amount of second adult rebate)**(12)**, in the table in paragraph 1—
- (a) in entry (b)(i) for “£237.00” substitute “£256.00”, and
 - (b) in entry (b)(ii)—
 - (i) for “£237.00” substitute “£256.00”, and
 - (ii) for “£308.00” substitute “£333.00”.

(10) Paragraph 4C was inserted by [S.S.I. 2022/161](#) and relevantly amended by [S.S.I. 2022/271](#) and [S.S.I. 2023/38](#).

(11) Paragraph 4D was inserted by [S.S.I. 2022/161](#) and relevantly amended by [S.S.I. 2022/271](#) and [S.S.I. 2023/38](#).

(12) Schedule 2 was relevantly amended by [S.S.I. 2022/52](#) and [S.S.I. 2023/38](#).