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SCOTTISH STATUTORY INSTRUMENTS

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**2024 No. 35**

The Council Tax Reduction (Scotland)  
Amendment Regulations 2024

PART 3

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

**General amendments**

- 13.** In schedule 4 (capital to be disregarded) after paragraph 45(1) insert—  
“Part 6

*Second Adult Rebate”*