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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**

**Uprating**

- 15.** In regulation 90 (non-dependent deductions)(**1**)—
- (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”.

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