
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

Uprating

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

- (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(2)—
 - (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”,
- (f) in paragraph 4C(3)—
 - (i) in sub-paragraph (a) for “£74.69” substitute “£80.01”, and
 - (ii) in sub-paragraph (b)—

(1) 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](#).

(2) 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](#).

(3) 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](#).

- (aa) for “£74.69” substitute “£80.01”, and
- (bb) for “£30.17” substitute “£32.20”,
- (g) in paragraph 4D(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”,
- (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”.